DOCUMENT RESUME

ED 268 659 EA 018 384

TITLE	Finances of Public School Systems in 1982-83. Government Finances.
INSTITUTION	Bureau of the Census (DOC), Suitland, Md.
REPORT NO	GF83-10
PUB DATE	Jan 85
NOTE	70p.; For the 1979-80 report, see ED 212 066.
AVAILABLE FROM	Customer Services Section (Publications), U.S. Bureau of the Census, Washington, DC 20233 ($3.00 prepaid).
PUB TYPE	Statistical Data (110)
EDRS PRICE	MF01/PC03 Plus Postage.
DESCRIPTORS	*Educational Finance; Elementary Secondary Education; *Expenditures; Higher Education; *Income; National Surveys; Public Education; Resource Allocation; School Districts; *School Statistics; School Support; State Federal Aid; Tables (Data)
IDENTIFIERS	Debt

ABSTRACT

This report provides statistics for the 1982-83 fiscal year on the revenues, expenditures, debt, and financial assets of public school systems, including public higher education, in the the United States. The information, collected by the U.S. Census Bureau, is presented for the nation as a whole, for the states, and for individual school systems with enrollments of 15,000 or more. The report consists of two parts: an introduction and a set of tables. The introductory section describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1982-83 survey, and sources and limitations of the data. The nine tables present national totals of public school financial data (tables 1 and 2), sources of revenue and allocations of expenditures by the states (tables 3 through 6), state totals for indebtedness and cash and security holdings (table 7), and financial statistics for large school systems (tables 8 and 9). Among the general findings of the survey were that revenues increased by 5.1 percent and expenditures by 6.2 percent over the previous year, and that both federal and state financing dropped while local support rose. Definitions of selected terms are supplied. (PGD)

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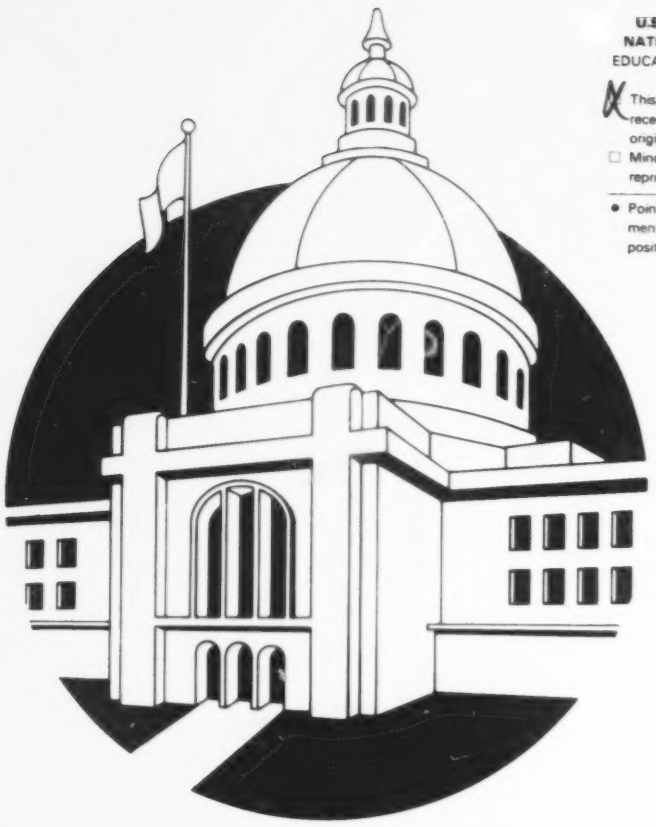
GOVERNMENT FINANCES

Finances of Public School Systems in 1982—83



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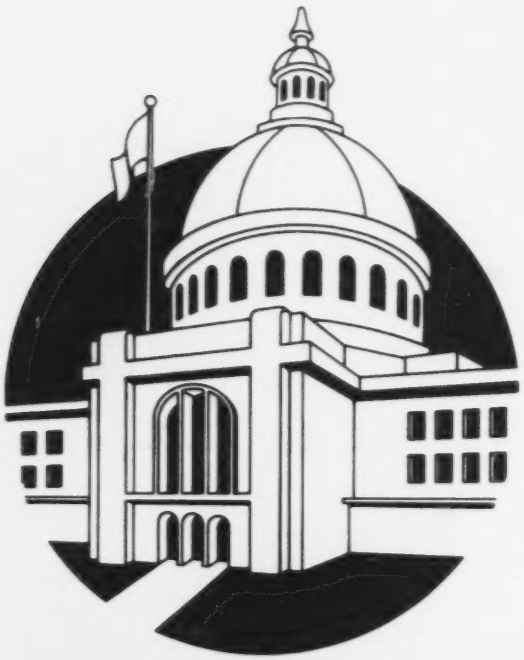

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ACKNOWLEDGMENTS—This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**, under the direction of **Vance Kane**, Assistant Division Chief for Programs. **Lawrence R. MacDonald**, assisted by **Ida E. Hardy**, coordinated data collection and review. **Freda M. Cox** provided technical assistance. **Maurice Criz**, Senior Advisor, was responsible for planning and review of this publication.

Mildred Y. Keull performed the computer operations under the supervision of **Judith Jennings**, Chief of the Computer Utilization Branch.

Corrine W. Davis supervised the preparation of publication copy, assisted by **Esther Fogwell** and **Ruth Samuels.**

The cooperation of the thousands of State and local officials in providing information for this report is gratefully acknowledged.

For information regarding data contained in this report, contact **Lawrence R. MacDonald**, Governments Division, Bureau of the Census, Washington, D.C. 20233 (area code 301/763-7664).

Library of Congress Catalog Card Number:

SUGGESTED CITATION

U.S. Bureau of the Census, **Finances of Public School Systems in 1982-83**

Series GF83, No. 10

U.S. Government Printing Office, Washington, D.C. 1985

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INTRODUCTION

The U.S. Census Bureau conducts an Annual Survey of Government Finances as authorized by law under Title 13, United States Code, Section 182. The 1983 survey, similar to other annual surveys and Census of Governments conducted for many years, covers the entire range of governmental finance activities—revenue, expenditure, debt, and assets.

The 1983 Governmental Finance Series (series GF83) contains 8 parts: No. 1, *State Government Tax Collections in 1983;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments in 1982-83;* No. 3, *State Government Finances in 1983;* No. 4, *City Government Finances in 1982-83; No. 5, Governmental Finances in 1982-83; No. 6, Local Government Finances in Selected Metropolitan Areas and Large Counties: 1982-83;* No. 8, *County Government Finances in 1982-83;* and No. 10, *Finances of Public School Systems in 1982-83.*

This report provides statistics on the revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for individual school systems having 15,000 or more enrollment.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1982-83 survey, and sources and limitations of data.

Tables 1 and 2 display national totals of public school financial data. Statewide aggregates for general revenue and general expenditure appear in tables 3 and 4 with corresponding percent distributions in tables 5 and 6. Table 7 presents State totals for indebtedness and cash and security holdings.

Table 8 contains financial statistics for public school systems with enrollments greater than 15,000. Per pupil amounts for these same systems appear in table 9.

SCOPE

This report includes data on the finances of the following types of publicly operated educational agencies classified by the Bureau of the Census as school systems:

1. Independent school systems

   a. Elementary and secondary systems operating as independent governmental units; and

   b. Local government higher education systems operating as independent governmental units;

2. Dependent school systems

   a. Elementary and secondary systems that are integral agencies of county, municipal, township, or State governments; and

   b. Local government higher education systems that are integral agencies of county or municipal governments.

There are 483 local higher education systems. These systems exclude the finances of State government institutions of higher education. Tables 1, 2, and 4 display totals for this grouping under the heading "Higher Education."

For a summary of the major types of units that the Census Bureau includes in the universe of school systems, see table A.

Table A. Public School Systems and Fall Enrollment: 1982

Type of system	Number of systems	1981 fall enrollment (1,000)
All public school systems	16,389	43,551
Independent school districts	14,851	35,614
Dependent school systems	1,538	7,938
State	24	176
County	578	3,420
Municipal	286	3,429
Township (and "town")	650	912
EXHIBIT: Local institutions of higher education	483	3,425

The statistics reported for 1982-83 pertain to school system accounting periods that ended June 30, 1983, or at some date within the previous 12 months, subject to certain exceptions.[1]

FINDINGS

Public school systems in the United States received $124.6 billion from all revenue sources and made expenditures totaling $122.3 billion in fiscal year 1982-83. Total revenue increased $6.0 billion, or 5.1 percent, and expenditure $7.1 billion, or 6.2 percent, over the previous fiscal year.

The relative significance of funding from Federal, State, and local sources has changed (see table B and discussion under "Revenue"). The Federal share in financing public school systems declined for the third straight year. The portion financed by State governments fell for the first time since 1977-78. A slight resurgence in tax collections for public schools has caused the local share to rise during the last 3 years.

Salaries and wages has remained the largest single component of public school system expenditure.

School system indebtedness rose slightly from $36.0 billion in 1981-82 to $36.2 billion in 1982-83. New long-term debt issues exceeded principal payments for the first time in 4 years.

REVENUE

School system revenue totaled $124.6 billion in fiscal year 1982-83. This consisted primarily of general revenues of $124.2 billion and a small amount of employee-retirement revenue ($396 million).[2]

Table C shows the distribution of general revenue between intergovernmental and own source revenue. The relationship between these two categories of revenue fluctuates greatly from State-to-State (see table 5). For example, public school systems in New Hampshire derived 87.9 percent of their revenue from own sources and only 12.1 percent from intergovernmental funding. School systems in New Mexico, however, obtained 13.6 percent of their revenue from own sources with the remainder coming from other governments.

Table C. General Revenue of Public School Systems: 1982-83

Item	Amount (millions of dollars)	Percent
General revenue, total	124,241	100.0
Intergovernmental revenue	66,005	53.1
From State sources	56,062	45.1
Federal aid distributed by States	6,871	5.5
Directly from Federal Government	1,324	1.1
From other local governments	1,748	1.4
From own sources	58,236	46.9
Taxes	38,635	31.1
Property	37,433	30.1
Other	1,202	1.0
Parent government contributions	10,046	8.1
Current charges	5,665	4.6
Interest earnings	2,264	1.8
Other	1,625	1.3

For the first time since 1978, the State government share in financing public school systems declined (see table B). Up only 4.5 percent in absolute terms from 1981-82, the State share decreased from 45.4 percent of all general revenue to 45.1 percent in 1982-83. Some States reported large increases in State revenues between 1981-82 and 1982-83: Connecticut (+19.7 percent), Georgia (+16.1 percent), Nebraska (+26.1 percent), New Hampshire (+17.0 percent), Vermont (+38.0 percent), and Wyoming (+21.6 percent). Thirteen States, however, reported actual declines in State funding between these two years. State governments distributed most of their education money as part of basic foundation aid programs but also provided amounts for

[1]The 1983 fiscal years for Alabama school systems ended Sept. 30, 1983, and those for Nebraska systems, Texas systems, and the Chicago Board of Education closed Aug. 31, 1983.

[2]State governments administer almost all public employee-retirement systems that cover teachers and other school employees. However, 12 school systems still maintained their own retirement systems in 1982-83: Denver, CO; Fulton County, GA; Chicago, IL; Des Moines, IA; Wichita, KA; Duluth, Minneapolis, and St. Paul, MN; Kansas City and St. Louis, MO; Omaha, NE; and Portland, OR. The retirement revenue in these 12 systems consisted of $91 million in employee contributions, $74 million in State government contributions, and $231 million interest earnings.

Table B. Percent of Public School General Revenue by Original Source of Funding

Source	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State	39.8	39.5	42.7	44.7	44.9	45.4	45.1
Federal	8.1	8.7	8.8	8.9	8.5	7.0	6.6
Local	52.1	51.8	48.5	46.3	46.6	47.6	48.3
Taxes	34.3	34.1	30.7	28.7	29.0	30.0	31.1

vocational and special education, transportation aid, food service, and capital outlay.

The proportion of revenue contributed by the Federal Government to public school systems has continued to decline. After peaking at slightly under 9 percent of all school system general revenue in 1979-80, the Federal share dropped to 6.6 percent in 1982-83. Federal Government aid totaled $8.2 billion in 1982-83, down 10.0 percent from 1979-80. It expended $1.3 billion directly to school systems in 1982-83, a major part of these payments being funded through Public Law 874, commonly called the impact aid program. Most Federal revenue is channeled indirectly to local public school systems through State governments. About $6.9 billion was distributed under various programs including the Elementary-Secondary Education Act, vocational education, school lunch and milk, and education consolidation and improvement block grants.

Declines in the Federal and State shares of public school system funding were partly offset by a slight resurgence in tax revenues, which increased its portion for the third straight year. These revenues increased by 8.7 percent between 1981-82 and 1982-83 with particularly sharp increases in Minnesota (+36.7 percent), Oklahoma (+15.4 percent), Washington (+23.8 percent), and Wyoming (+27.2 percent).

Taxes and parent government contributions comprised 83.6 percent of all general revenue received by school systems from their own sources. Parent government contributions are amounts appropriated by governments to finance their dependent school systems. Property tax receipts fund the major portion of these contributions. While property tax revenue was the single most important source of locally derived revenue, other taxes were significant for school systems in certain States. Louisiana is unique inasmuch as school systems received approximately $387 million, or over 63 percent of all 1982-83 tax revenue, from local sales tax collections. Other States with significant amounts of nonproperty tax revenue include Kentucky, New York, and Pennsylvania.

EXPENDITURE

Public school systems expended $122.3 billion in fiscal 1982-83 including $170 million in employee-retirement expenditure for school district-administered systems (listed in footnote 2). Table D shows the distribution of general expenditure—i.e., excluding retirement system payments—by object and level of instruction.

Amounts reported as intergovernmental expenditure include only payments to State governments and local school building and leasing authorities that are classified by the Census Bureau as special district governments. Expenditures made by one school system to another are excluded to avoid totaling duplicative amounts.

Salaries and wages, predominantly teachers' salaries, continue to be the largest object expenditure totaling 62.6 percent of general expenditure in 1982-83. Salary expense increased by 6.3 percent from 1981-82 to $76.4 billion. Capital spending, which declined the previous two years, went up 4.1 percent to $7.2 billion in 1982-83.

Table D. General Expenditure of Public School Systems: 1982-83

Item	Amount (millions of dollars)	Percent
General expenditure, total...	122,093	100.0
Intergovernmental.....	454	0.4
Direct.....	121,639	99.6
Current operation...	112,151	91.9
Salaries and wages	76,437	62.6
Other.....	35,713	29.3
Capital outlay.....	7,160	5.9
Construction.....	4,345	3.6
Other.....	2,815	2.3
Interest on debt....	2,328	1.9
Direct expenditure by level of instruction:		
Elementary and secondary.....	112,026	91.8
Higher education....	7,285	6.0

Coverage of elementary and secondary education finances is far more comprehensive than the coverage given to higher education finances. Expenditure reported for elementary and secondary education includes all units classified by the Bureau of the Census as public elementary and secondary school systems.[3]

Higher education expenditure accounted for only 6.0 percent of total general expenditure of public school systems. The higher education institution data included in this report, however, pertain to only those institutions classified by the Bureau of the Census as school systems. Most of these systems are locally controlled community colleges.[4] In many States, though, community colleges are either totally or partially administered and funded by State governments.[5] State-controlled higher educational institutions (both 4-year and community colleges) are excluded as these are classified as State dependent agencies rather than as local school systems. Thus, the higher education expenditure data in this report represent only a small portion of all publicly operated higher education institutions.

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[3]State-by-State descriptions of those units classified by the Bureau of the Census as school systems are given in *Governmental Organization* (1982 Census Governments, Vol. 1).

[4]The University of the District of Columbia and Washburn University (Topeka, KS) are major exceptions. These are locally controlled 4-year degree granting institutions. Senior colleges in the City University of New York, which were classified as locally controlled in previous years, were reclassified State dependent effective for the 1982-83 fiscal year.

[5]All or most of the community colleges in the following States are classified by the Bureau of the Census as State institutions of higher education and are, therefore, excluded from this report: Alabama, Alaska, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Kentucky, Massachusetts, Minnesota, Nevada, New Mexico, Oklahoma, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, West Virginia, and Wisconsin.

Table 4 contains elementary-secondary and higher education expenditure detail for individual States. States that had particularly large increases in total elementary-secondary expenditure between 1981-82 and 1982-83 were Alaska (+23.8 percent), Kentucky (+16.9 percent), Oklahoma (+13.9 percent), Texas (+17.4 percent), and Wyoming (+15.7 percent).

Table E shows, by State, average per pupil amounts for several types of elementary and secondary educational expenditures.* Proper analysis of interstate comparison requires caution. Such factors as cost of living within given areas, extent of special educational programs offered, and transportation requirements can all significantly influence per pupil costs but may not be particularly helpful in describing the quality of basic educational programs.

*The enrollment data used in calculating the per pupil amounts presented in table E is fall 1982 pupil membership from National Center for Education Statistics, "Public School Enrollment, United States, Fall 1982," table 1.

INDEBTEDNESS

At the end of fiscal 1982-83, indebtedness of public school systems totaled $36.2 billion. Of this amount, 95.5 percent, or $34.6 billion represented long-term obligations. Approximately $3.9 billion of long-term debt was issued in fiscal 1982-83, while $3.7 billion was retired.

National totals for public school indebtedness have changed very little in the last several years. In contrast, many States have reported a great deal of change in the extent of indebtedness.

Table E. Per Pupil Expenditure for Elementary and Secondary Education in 1982-83

(Dollar amounts)

Item	Direct expenditure[1]	Current operation only	Salaries and wages only	Item	Direct expenditure[1]	Current operation only	Salaries and wages only
United States.	2,844	2,675	1,819	Missouri.....	[2]2,390	[2]2,305	1,600
				Montana.....	3,359	3,042	1,964
Alabama.....	1,915	1,771	1,256	Nebraska.....	[2]3,027	[2]2,820	1,844
Alaska.....	8,112	6,807	4,501	Nevada.....	2,642	2,481	1,793
Arizona.....	2,768	2,326	1,650	New Hampshire.	2,502	2,375	1,458
Arkansas.....	1,915	1,863	1,309				
California.....	2,897	2,800	1,951	New Jersey....	3,504	3,368	2,199
				New Mexico....	3,186	2,787	1,841
Colorado.....	[2]3,232	[2]2,828	1,950	New York.....	[2]4,167	[2]4,006	2,390
Connecticut.....	3,206	3,136	2,152	North Carolina	2,168	2,106	1,412
Delaware.....	3,116	3,001	2,077	North Dakota..	3,055	2,791	1,767
District of Columbia	3,866	3,641	2,933				
Florida.....	3,029	2,707	1,783	Ohio.....	2,686	2,589	1,777
				Oklahoma.....	2,658	2,341	1,682
Georgia.....	[2]2,217	[2]2,046	1,507	Oregon.....	[2]3,505	3,348	2,013
Hawaii.....	[2]3,312	[2]3,130	2,032	Pennsylvania..	2,957	2,823	1,891
Idaho.....	1,937	1,778	1,354	Rhode Island..	3,169	3,133	2,149
Illinois.....	[2]2,857	[2]2,715	1,865				
Indiana.....	2,333	2,146	1,588	South Carolina	2,074	1,825	1,882
				South Dakota..	2,496	2,342	1,514
Iowa.....	[2]2,895	[2]2,770	1,772	Tennessee.....	1,828	1,737	1,239
Kansas.....	[2]2,939	2,731	1,878	Texas.....	2,665	2,376	1,766
Kentucky.....	2,086	1,864	1,290	Utah.....	2,292	2,032	1,299
Louisiana.....	2,497	2,322	1,653				
Maine.....	2,321	2,193	1,523	Vermont.....	2,731	2,613	1,511
Maryland.....	3,110	2,942	2,117	Virginia.....	2,665	2,538	1,712
Massachusetts.....	3,023	2,979	1,977	Washington....	2,890	2,683	1,876
Michigan.....	2,783	2,703	1,876	West Virginia.	2,468	2,314	1,658
Minnesota.....	[2]3,351	[2]3,151	2,235	Wisconsin.....	3,071	2,993	1,874
Mississippi.....	1,830	1,757	1,124	Wyoming.....	4,939	3,989	2,482

[1]Excludes expenditure for interest on debt. [2]Includes interfund transfers into employee-retirement funds operated by the parent government or by the school system itself, which are omitted from the expenditure data presented elsewhere in this report.

Since 1980, particularly large decreases in debt outstanding have occurred in Alabama (-29.6 percent), California (-27.5 percent), Maryland (-25.6 percent), Massachusetts (-25.4 percent), Ohio (-26.8 percent), and Rhode Island (-25.6 percent). Significant increases in public school debt have occurred since 1980 in Alaska (+66.6 percent), Colorado (+23.7 percent), Louisiana (+25.5 percent), New Mexico (+78.9 percent), South Carolina (+66.7 percent), Texas (+18.0 percent), Utah (+22.9 percent), and Wyoming (+58.4 percent).

Public school system indebtedness in Texas exceeded by far indebtedness reported by any other State. School debt outstanding in Texas was $5.3 billion at the close of fiscal year 1982-83 or $2.2 billion larger than in New York, the next highest State. As seen in table F, 10 of the 25 school systems with the largest debt are in rapidly expanding areas in Texas.

Table F. Public School System Indebtedness Greater Than $100 Million in Rank Order: 1982-83

Rank	School system	Total debt at end of fiscal year	1982 enrollment
1	New York City, NY...	661,478	914,800
2	Chicago, IL.....	285,260	435,843
3	Detroit, MI.....	230,520	213,558
4	Philadelphia, PA....	206,391	206,984
5	Boston, MA.....	185,115	54,020
6	Houston, TX.....	175,960	194,439
7	Jefferson Parish, LA	174,757	58,440
8	Fairfax County, VA..	166,565	122,942
9	Cypress-Fairbanks, TX.....	159,032	26,378
10	Jefferson County, KY	148,990	93,775
11	Anchorage, AK.....	147,030	39,380
12	Los Angeles, CA.....	137,865	543,293
13	Volusia County, FL..	134,629	36,057
14	Katy, TX.....	132,920	13,031
15	Klein, TX.....	122,333	21,435
16	Plano, TX.....	117,653	24,857
17	Baltimore (city), MD	116,900	119,570
18	Dallas, TX.....	112,723	128,021
19	Alief, TX.....	111,480	20,107
20	Broward County, FL..	109,764	125,781
21	Austin, TX.....	108,647	55,248
22	Mesa, AZ.....	107,895	46,169
23	Richardson, TX.....	104,104	35,492
24	Arlington, TX.....	102,298	34,598
25	Pittsburgh, PA.....	101,532	41,600

Indebtedness figures included in table 7 pertain only to debt issued in the name of an independent school district or by the parent government for a dependent school system. Thus, this report excludes the following debt obligations: debt issued by school building authorities and by certain municipalities (such as Atlanta, Milwaukee, Newark, and San Francisco) for the construction of education facilities; general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii; and indebtedness of the Chicago School Finance Authority, a special district government created in January 1980, that had $569 million outstanding in long-term bonded indebtedness as of August 31, 1982.

CASH AND SECURITY HOLDINGS

School district governments had financial assets at the end of fiscal 1982-83 amounting to $22.7 billion. Approximately $2.4 billion was held in the 12 school employee-retirement funds included in this report. Of the remainder, $14.8 billion was held as cash and deposits and $5.5 billion represented securities. Holdings of dependent school systems are excluded from this report since they cannot be separated from the assets of their parent governments.

SOURCES AND LIMITATIONS

The Census Bureau obtained data in this report from four principal sources:

Organization—The research conducted as part of the Census Bureau's 1982 Survey of Governmental Organization identified the universe of public school systems. Consult the report *Governmental Organization* (Vol. 1, 1982 Census of Governments) for a description of the methodology and the findings of this survey. That report includes extensive tabular presentations on numbers of public school systems, schools, and enrollments. Counts of the school systems in the finance survey will differ slightly from those included in *Governmental Organization*. These differences occur because the finance survey excludes school systems which, due to overlapping of reporting responsibilities, would cause financial data to be double-counted.

Higher education—Finance data were obtained from questionnaires used in the Higher Education General Information Survey conducted by the National Center for Education Statistics as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education.

Mail canvass—Statistics for elementary and secondary school systems in Alaska and in the District of Columbia as well as the employee-retirement systems are based on information received in response to a mail canvass of individual systems.

Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain

finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States except Alaska to share their data for this survey. The specific data collection procedure used in each State is listed below.

1. Completion of Census Bureau questionnaires by State officials: Delaware, Maryland, Nevada, Oregon, West Virginia, and Wyoming.

2. Compilation from State education agency source documents by Census Bureau staff: Alabama, Hawaii, New Mexico, Rhode Island, Tennessee, and Utah.

3. Computer tape reformatted by Census Bureau staff: Arizona, Arkansas, California, Georgia, Idaho, Indiana, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Dakota, Ohio, Oklahoma, and Vermont.

4. Computer tape of data reformatted by State education agency: Illinois, Iowa, Kansas, Minnesota, Missouri, New York, Pennsylvania, South Dakota, Texas, Washington, and Wisconsin.

5. Computer printouts of data reformatted by State education agency: Colorado, Connecticut, Florida, Kentucky, Mississippi, North Carolina, South Carolina, and Virginia.

These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful detailing to avoid duplication or under reporting.

Data in this report are subject to inaccuracies in classification and processing. The Census Bureau exerted effort to keep such errors to a minimum through care in examining, editing, and tabulating the data shown herein.

For information on the availability of school finance data on computer tape, contact Chief, Governments Division, Bureau of the Census, Washington, DC 20233 or call (area code 301-763-7366).

ACKNOWLEDGMENT

The generous cooperation of State education agency personnel is gratefully acknowledged. The time and effort extended by these officials made it possible to produce this report while imposing a minimum of respondent burden on local school officials. We also appreciate very much the helpful assistance of local school officials who either provided statistics in the first instance or who resolved data problems.

Table 1. Summary of Public School System Finances: 1982-83 and 1981-82

(Millions of dollars)

Item	1982-83 Total	1982-83 Dependent school systems	1982-83 Independent school systems	1981-82 (all school systems)	Percent change, 1981-82 to 1982-83	Percent distribution 1982-83
REVENUE[1]	124 637	22 537	102 100	118 635	5.1	(X)
GENERAL REVENUE	124 241	22 537	101 704	118 298	5.0	100.0
INTERGOVERNMENTAL REVENUE	66 005	11 266	54 738	63 581	3.8	53.1
FROM FEDERAL GOVERNMENT	1 324	280	1 044	1 251	5.8	1.1
FROM STATES	62 933	10 818	52 115	60 684	3.7	50.7
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 871	1 529	5 342	7 020	-2.1	5.5
OTHER	56 062	9 289	46 773	53 663	4.5	45.1
FROM OTHER LOCAL GOVERNMENTS	1 748	169	1 579	1 646	6.2	1.4
GENERAL REVENUE FROM OWN SOURCES	58 236	11 270	46 966	54 717	6.4	46.9
TAXES	38 635	-	38 635	35 532	8.7	31.1
PROPERTY	37 433	-	37 433	34 400	8.8	30.1
OTHER	1 202	-	1 202	1 132	6.2	1.0
CONTRIBUTION FROM PARENT GOVERNMENT	10 046	10 046	-	9 456	6.2	8.1
CHARGES AND MISCELLANEOUS	9 555	1 224	8 331	9 729	-1.8	7.7
CURRENT CHARGES	5 665	943	4 722	5 157	9.9	4.6
SCHOOL LUNCH SALES (GROSS)	2 358	391	1 967	2 299	2.6	1.9
OTHER	3 307	552	2 755	2 858	15.7	2.7
INTEREST EARNINGS	2 264	76	2 188	2 720	-16.8	1.8
OTHER AND UNALLOCABLE	1 625	205	1 420	1 853	-12.3	1.3
EMPLOYEE-RETIREMENT REVENUE	396	-	396	337	17.5	(x)
EXPENDITURE[1]	122 263	22 044	100 220	115 148	6.2	(X)
GENERAL EXPENDITURE	122 093	22 044	100 050	114 990	6.2	100.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	454	2	453	507	-10.5	.4
DIRECT EXPENDITURE	121 639	22 042	99 597	114 483	6.3	99.6
CURRENT OPERATION	112 151	20 730	91 421	105 400	6.4	91.9
SALARIES AND WAGES	76 437	14 111	62 326	71 886	6.3	62.6
OTHER	35 713	6 619	29 095	33 515	6.6	29.3
CAPITAL OUTLAY	7 160	939	6 222	6 879	4.1	5.9
CONSTRUCTION	4 345	650	3 694	4 392	-1.1	3.6
EQUIPMENT	2 512	262	2 250	2 113	18.9	2.1
LAND AND EXISTING STRUCTURES	303	26	277	373	-18.8	.2
INTEREST ON DEBT	2 328	374	1 955	2 204	5.6	1.9
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	112 026	20 205	91 821	105 023	6.7	91.8
HIGHER EDUCATION	7 285	1 464	5 821	7 256	.4	6.0
EMPLOYEE-RETIREMENT EXPENDITURE	170	-	170	158	7.6	(x)
DEBT OUTSTANDING	36 212	5 818	30 394	35 955	.7	100.0
LONG-TERM	34 583	5 806	28 777	34 367	.6	95.5
SHORT-TERM	1 629	12	1 617	1 588	2.6	4.5
LONG-TERM DEBT ISSUED	3 943	694	3 249	2 200	79.2	(X)
LONG-TERM DEBT RETIRED	3 698	630	3 068	3 072	20.4	(X)
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 684	(2)	22 684	21 452	5.7	100.0
EMPLOYEE-RETIREMENT HOLDINGS	2 449	(2)	2 449	2 118	15.6	10.8
OTHER THAN EMPLOYEE RETIREMENT	20 235	(2)	20 235	19 334	4.7	100.0
BY PURPOSE:						
BOND FUNDS	3 048	(2)	3 048	2 992	1.9	15.1
OFFSETS TO DEBT	2 284	(2)	2 284	2 176	5.0	11.3
OTHER AND UNALLOCABLE	14 902	(2)	14 902	14 165	5.2	73.6
BY TYPE:						
CASH AND DEPOSITS	14 751	(2)	14 751	13 739	7.4	72.9
SECURITIES	5 484	(2)	5 484	5 595	-2.0	27.1

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.
X Not applicable.
[1]To avoid duplication, interschool system transactions are excluded.
[2]Holdings of dependent school systems cannot be separately identified from the holdings of their parent governments and are therefore excluded.

Table 2. Finances of Public School Systems, by Enrollment-Size Groups: 1982-83

(Millions of dollars)

Item	All school systems	School systems with enrollment of--				
		Over 50,000	25,000 to 50,000	15,000 to 24,999	7,500 to 14,999	Under 7,500
GENERAL REVENUE[1]	124 241	22 264	11 099	10 276	19 643	60 959
INTERGOVERNMENTAL REVENUE	66 005	12 711	6 585	5 755	10 563	30 391
FROM FEDERAL GOVERNMENT	1 324	305	122	117	220	560
FROM STATES	62 933	12 269	6 295	5 549	10 141	28 678
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 871	1 684	662	496	996	3 033
OTHER	56 062	10 585	5 634	5 052	9 145	25 645
FROM OTHER LOCAL GOVERNMENTS	1 748	136	168	89	201	1 153
GENERAL REVENUE FROM OWN SOURCES	58 236	9 553	4 514	4 522	9 080	30 567
TAXES	38 635	4 734	2 940	2 779	5 986	22 195
PROPERTY	37 433	4 444	2 829	2 709	5 807	21 643
OTHER	1 202	291	111	70	179	551
CONTRIBUTION FROM PARENT GOVERNMENT	10 046	3 631	653	813	1 440	3 510
CHARGES AND MISCELLANEOUS	9 555	1 188	921	930	1 653	4 864
CURRENT CHARGES	5 665	658	568	609	1 006	2 823
SCHOOL LUNCH SALES (GROSS)	2 358	314	217	191	409	1 226
OTHER	3 307	344	351	418	597	1 597
INTEREST EARNINGS	2 264	260	188	164	360	1 291
OTHER AND UNALLOCABLE	1 625	269	165	156	287	748
GENERAL EXPENDITURE[1]	122 093	21 758	11 314	10 250	19 433	59 338
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	454	52	10	7	72	313
DIRECT EXPENDITURE	121 639	21 705	11 304	10 243	19 361	59 026
CURRENT OPERATION	112 151	20 350	10 284	9 342	17 879	54 297
SALARIES AND WAGES	76 437	14 325	7 266	6 505	12 403	35 938
OTHER	35 713	6 025	3 018	2 836	5 476	18 358
CAPITAL OUTLAY	7 160	1 067	804	679	1 090	3 519
CONSTRUCTION	4 345	579	556	412	697	2 101
OTHER	2 815	488	249	267	393	1 418
INTEREST ON DEBT	2 328	289	216	222	392	1 208
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	112 026	20 745	9 887	8 713	17 519	55 162
HIGHER EDUCATION	7 285	671	1 202	1 307	1 450	2 654
DEBT OUTSTANDING	36 212	4 630	3 576	3 335	5 911	18 760
LONG-TERM	34 583	4 578	3 440	3 281	5 631	17 652
SHORT-TERM	1 629	52	136	54	280	1 108
LONG-TERM DEBT ISSUED	3 943	523	423	321	594	2 081
LONG-TERM DEBT RETIRED	3 698	612	290	292	569	1 935
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	[2]20 235	2 649	1 910	1 893	2 987	10 796
BY PURPOSE:						
BOND FUNDS	[2] 3 048	406	366	409	412	1 456
OFFSETS TO DEBT	[2] 2 284	320	254	227	386	1 096
OTHER AND UNALLOCABLE	[2]14 902	1 923	1 290	1 257	2 189	8 244
BY TYPE:						
CASH AND DEPOSITS	[2]14 751	1 642	1 373	1 366	2 062	8 308
SECURITIES	[2] 5 484	1 007	537	527	925	2 488

Note: Because of rounding, detail may not add to totals.

[1] To avoid duplication, interschool system transactions are excluded.

[2] Holdings of dependent school systems cannot be separately identified from the holdings of their parent governments and are therefore excluded. Employee-retirement holdings are also excluded.

Table 3. General Revenue of Public School Systems, by Source, by State: 1982-83

(Thousands of dollars)

State	Total[1]	Intergovernmental[1]				
		Total	Directly from Federal Government	From State		From other local governments
				Federal aid distributed by State	Other	
UNITED STATES, TOTAL	124 241 014	66 004 894	1 324 005	6 870 848	56 061 748	1 748 293
ALABAMA	1 404 590	1 066 488	12 422	172 348	802 364	79 354
ALASKA	710 578	536 988	37 114	8 758	491 113	3
ARIZONA	1 605 284	974 968	49 779	94 576	771 874	58 739
ARKANSAS	860 867	507 372	4 136	94 906	404 643	3 687
CALIFORNIA	13 691 739	9 693 580	177 894	887 750	8 546 605	81 331
COLORADO	1 810 670	803 493	11 342	74 549	716 608	994
CONNECTICUT	1 681 905	629 922	10 059	63 805	489 337	66 721
DELAWARE	288 353	210 074	3 379	24 429	182 266	-
DISTRICT OF COLUMBIA	421 695	44 010	44 010	-	-	-
FLORIDA	5 043 726	3 064 867	61 391	299 734	2 702 866	876
GEORGIA	2 398 208	1 446 301	19 757	154 168	1 272 376	-
HAWAII	452 703	434 120	55 126	-	378 994	-
IDAHO	390 735	247 979	7 651	29 315	210 984	29
ILLINOIS	6 589 798	2 796 467	62 044	299 623	2 199 058	235 742
INDIANA	2 422 152	1 367 585	6 803	120 753	1 211 572	28 457
IOWA	1 624 137	782 740	11 702	35 815	735 223	-
KANSAS	1 387 002	662 172	12 706	29 387	554 869	65 210
KENTUCKY	1 348 604	1 002 734	7 934	141 766	851 894	1 140
LOUISIANA	2 050 486	1 285 520	10 094	179 762	1 088 855	6 809
MAINE	506 264	255 429	2 495	30 949	221 985	-
MARYLAND	2 431 589	917 895	25 514	126 782	765 540	59
MASSACHUSETTS	3 142 036	1 330 907	5 493	149 461	983 355	192 598
MICHIGAN	5 581 030	1 669 271	63 789	205 450	1 250 966	149 066
MINNESOTA	2 484 975	1 412 850	16 960	114 197	1 274 500	7 193
MISSISSIPPI	967 651	691 863	14 162	160 609	516 087	1 005
MISSOURI	2 222 004	1 202 022	21 283	141 702	828 306	210 731
MONTANA	526 599	347 648	18 463	24 536	182 700	121 949
NEBRASKA	927 663	335 670	12 151	36 536	230 808	56 175
NEVADA	427 122	313 756	5 202	15 097	293 457	-
NEW HAMPSHIRE	425 329	51 465	2 019	13 245	35 902	299
NEW JERSEY	4 691 692	1 797 823	20 233	212 317	1 560 063	5 210
NEW MEXICO	863 517	746 272	43 963	57 662	644 589	58
NEW YORK	11 889 376	5 499 677	26 220	603 982	4 866 928	2 547
NORTH CAROLINA	2 746 727	1 934 256	28 117	197 544	1 707 842	753
NORTH DAKOTA	389 155	241 280	10 255	19 054	202 216	9 755
OHIO	5 459 349	2 545 531	15 213	255 748	2 269 928	4 642
OKLAHOMA	1 593 728	1 061 754	34 420	88 413	937 475	1 446
OREGON	1 837 185	772 909	30 113	70 497	636 085	36 214
PENNSYLVANIA	6 259 614	2 768 033	90 560	262 975	2 414 498	-
RHODE ISLAND	462 824	194 405	3 844	20 863	161 190	8 508
SOUTH CAROLINA	1 243 110	721 731	14 580	140 119	566 379	653
SOUTH DAKOTA	349 317	149 406	21 567	20 921	97 986	8 932
TENNESSEE	1 518 094	938 350	7 985	162 945	594 528	172 892
TEXAS	8 581 147	4 558 420	90 465	511 988	3 937 900	18 067
UTAH	878 788	526 781	12 191	40 184	474 406	-
VERMONT	256 316	88 240	232	8 093	79 796	119
VIRGINIA	2 737 831	1 294 693	26 690	160 530	1 106 461	1 012
WASHINGTON	2 224 226	1 740 940	21 090	114 007	1 604 011	1 832
WEST VIRGINIA	916 793	618 932	2 020	73 920	542 992	-
WISCONSIN	2 869 496	1 398 580	24 674	107 284	1 264 934	1 688
WYOMING	647 235	320 725	6 699	11 794	196 434	105 798

See footnotes at end of table.

Table 3. General Revenue of Public School Systems, by Source, by State: 1982-83—Continued

(Thousands of dollars)

State	From own sources					
	Total	Taxes	Parent government contributions	Current charges		Other
				School lunch	Other	
UNITED STATES, TOTAL	58 236 120	38 635 088	10 046 277	2 358 212	3 307 279	3 889 264
ALABAMA	338 102	155 911	-	54 250	96 541	31 400
ALASKA	173 590	-	136 259	6 337	6 790	24 204
ARIZONA	630 316	474 970	-	27 990	62 567	64 789
ARKANSAS	353 495	277 053	-	20 950	32 596	22 896
CALIFORNIA	3 998 159	2 918 253	127 665	195 182	264 279	492 780
COLORADO	1 007 177	800 779	-	39 857	51 679	114 862
CONNECTICUT	1 051 983	-	1 010 489	34 038	3 190	4 266
DELAWARE	78 279	65 064	-	6 573	326	6 316
DISTRICT OF COLUMBIA	377 685	-	366 095	1 421	7 587	2 582
FLORIDA	1 978 859	1 426 554	-	101 654	264 901	185 750
GEORGIA	951 907	768 062	-	55 089	31 656	97 100
HAWAII	18 583	-	-	9 144	8 408	1 031
IDAHO	142 756	109 423	-	10 198	8 935	14 200
ILLINOIS	3 793 331	3 136 589	-	98 674	219 067	339 001
INDIANA	1 054 567	881 104	-	69 179	19 480	84 804
IOWA	841 397	690 198	-	41 112	69 305	40 782
KANSAS	724 830	537 790	-	34 247	50 439	82 354
KENTUCKY	345 870	256 554	-	34 528	12 368	42 420
LOUISIANA	764 966	608 879	-	37 902	16 233	101 952
MAINE	250 835	89 171	143 327	13 163	2 087	3 087
MARYLAND	1 513 694	-	1 330 834	48 195	92 653	42 012
MASSACHUSETTS	1 811 129	-	1 720 604	59 556	15 487	15 482
MICHIGAN	3 911 759	3 395 973	-	101 685	235 761	178 340
MINNESOTA	1 072 125	807 243	-	58 471	75 003	131 408
MISSISSIPPI	275 788	166 734	980	16 790	51 114	40 170
MISSOURI	1 019 982	802 356	-	55 597	89 939	72 090
MONTANA	178 951	142 151	-	8 194	4 088	24 518
NEBRASKA	591 993	477 489	-	20 309	56 374	37 821
NEVADA	113 366	86 221	-	9 045	2 202	15 898
NEW HAMPSHIRE	373 864	269 479	84 519	11 267	4 091	4 508
NEW JERSEY	2 893 869	2 223 629	411 831	70 442	85 370	102 597
NEW MEXICO	117 245	74 171	-	11 239	3 511	28 324
NEW YORK	6 389 699	3 707 422	2 014 792	130 569	294 759	242 157
NORTH CAROLINA	812 471	-	592 414	87 674	58 772	73 611
NORTH DAKOTA	147 875	120 281	-	7 270	9 076	11 248
OHIO	2 913 818	2 516 651	-	132 821	100 475	163 871
OKLAHOMA	531 974	437 207	-	30 537	39 691	24 539
OREGON	1 064 276	889 874	-	25 086	77 755	71 561
PENNSYLVANIA	3 491 581	2 905 794	-	130 150	195 627	260 010
RHODE ISLAND	268 419	-	264 290	1 561	755	1 813
SOUTH CAROLINA	521 379	405 493	-	32 242	42 494	41 150
SOUTH DAKOTA	199 911	175 273	-	8 591	2 441	13 606
TENNESSEE	579 744	-	491 019	45 384	16 839	26 502
TEXAS	4 022 727	3 303 841	-	159 628	337 740	221 518
UTAH	352 007	270 885	-	21 024	6 111	53 987
VERMONT	168 076	154 205	-	5 810	1 015	7 046
VIRGINIA	1 443 138	-	1 336 347	74 000	14 123	18 668
WASHINGTON	483 286	326 664	-	36 188	64 462	55 972
WEST VIRGINIA	297 861	242 870	-	14 953	3 556	36 482
WISCONSIN	1 470 916	1 257 378	14 812	45 117	73 123	80 486
WYOMING	326 510	259 450	-	7 329	24 438	35 293

Note: Because of rounding, detail may not add to totals. Revenue from State sources for State dependent school systems is included as intergovernmental revenue from State rather than as parent government contributions.

- Represents zero or rounds to zero.

[1]To avoid duplication, interschool system transactions are excluded.

Table 4. General Expenditure of Public School Systems, by State: 1982-83

(Thousands of dollars)

State	Total[1]	Elementary and secondary				
		Total	Current operation		Capital outlay	
			Salaries and wages	Other	Construction	Other
UNITED STATES, TOTAL	122 093 300	112 025 531	72 116 231	33 237 753	4 085 288	2 586 259
ALABAMA	1 401 374	1 386 321	909 440	373 028	75 367	28 486
ALASKA	760 381	725 308	402 478	206 132	105 126	11 572
ARIZONA	1 690 140	1 412 481	842 231	344 625	144 906	80 719
ARKANSAS	848 909	828 392	566 104	239 606	20 806	1 874
CALIFORNIA	13 751 681	11 779 503	7 931 353	3 450 549	185 200	212 401
COLORADO	1 827 513	1 745 157	1 063 110	461 682	116 389	103 976
CONNECTICUT	1 592 516	1 559 512	1 046 691	478 816	1 724	32 281
DELAWARE	289 320	288 660	192 420	85 580	5 985	4 675
DISTRICT OF COLUMBIA	426 857	352 175	267 172	64 501	5 806	14 696
FLORIDA	5 047 750	4 497 575	2 646 710	1 371 904	209 036	259 925
GEORGIA	2 384 549	2 331 599	1 588 276	563 092	115 201	65 030
HAWAII	452 704	452 704	329 235	94 010	19 562	9 897
IDAHO	421 493	393 105	274 821	85 988	16 880	15 416
ILLINOIS	5 989 915	5 321 426	3 507 615	1 548 349	130 682	134 780
INDIANA	2 503 935	2 332 257	1 587 424	557 880	139 248	47 705
IOWA	1 644 657	1 460 884	895 049	502 549	21 296	41 990
KANSAS	1 335 923	1 196 151	764 310	347 153	41 095	43 593
KENTUCKY	1 395 303	1 357 931	839 616	374 020	109 350	34 945
LOUISIANA	2 013 236	1 957 793	1 296 243	524 193	91 048	46 309
MAINE	505 868	492 102	322 871	141 916	12 862	14 453
MARYLAND	2 411 159	2 174 600	1 479 892	576 918	85 114	32 676
MASSACHUSETTS	2 818 936	2 747 774	1 796 912	910 530	20 510	19 822
MICHIGAN	5 524 457	4 901 566	3 304 226	1 457 285	68 171	71 884
MINNESOTA	2 449 542	2 386 419	1 598 360	645 059	81 536	61 464
MISSISSIPPI	999 962	857 207	526 230	296 416	23 340	11 221
MISSOURI	2 042 258	1 906 045	1 284 295	553 451	26 661	41 638
MONTANA	528 142	511 633	299 196	164 261	35 261	12 915
NEBRASKA	887 748	811 185	496 156	259 196	31 296	24 537
NEVADA	415 325	399 288	270 873	104 061	16 273	8 081
NEW HAMPSHIRE	408 074	400 742	233 632	146 805	6 996	13 309
NEW JERSEY	4 469 580	4 108 468	2 578 918	1 370 250	84 698	74 602
NEW MEXICO	866 966	855 810	494 500	254 264	91 941	15 105
NEW YORK	11 719 976	10 785 074	6 497 984	3 849 721	281 880	155 489
NORTH CAROLINA	2 678 134	2 377 929	1 549 030	760 620	60 676	7 603
NORTH DAKOTA	371 313	357 650	206 930	119 884	23 355	7 481
OHIO	5 180 922	4 997 392	3 305 052	1 510 923	68 850	112 567
OKLAHOMA	1 596 754	1 578 119	998 744	391 462	132 398	55 515
OREGON	1 772 860	1 565 536	902 061	593 243	46 766	23 466
PENNSYLVANIA	5 827 632	5 275 064	3 372 678	1 664 139	132 109	106 138
RHODE ISLAND	447 870	441 666	299 479	137 143	-	5 044
SOUTH CAROLINA	1 313 238	1 262 258	841 112	269 604	133 553	17 989
SOUTH DAKOTA	311 341	309 274	187 621	102 504	11 664	7 485
TENNESSEE	1 564 509	1 514 149	1 025 915	412 809	53 888	21 537
TEXAS	8 943 436	7 956 970	5 272 520	1 820 085	644 277	220 088
UTAH	874 204	848 405	480 763	271 307	66 340	29 995
VERMONT	257 124	249 787	138 145	100 791	5 487	5 364
VIRGINIA	2 648 369	2 600 313	1 670 421	805 635	86 076	38 181
WASHINGTON	2 188 953	2 135 992	1 386 739	596 357	86 426	66 470
WEST VIRGINIA	933 913	925 779	621 912	246 083	33 718	24 066
WISCONSIN	2 762 124	2 410 259	1 470 445	878 186	25 581	36 047
WYOMING	594 455	502 142	252 321	153 186	52 878	43 757

See footnotes at end of table.

Table 4. General Expenditure of Public School Systems, by State: 1982-83—Continued

(Thousands of dollars)

State	Higher education					Interest on debt	Intergovernmental[1]
	Total	Current operation		Capital outlay			
		Salaries and wages	Other	Construction	Other		
UNITED STATES, TOTAL	7 285 074	4 320 975	2 475 563	259 215	229 321	2 328 377	454 318
ALABAMA	-	-	-	-	-	8 838	6 215
ALASKA	-	-	-	-	-	33 964	1 109
ARIZONA	226 451	110 714	77 190	2 890	35 657	51 208	-
ARKANSAS	-	-	-	-	-	20 517	-
CALIFORNIA	1 888 907	1 217 540	586 318	38 417	46 632	72 660	10 611
COLORADO	33 456	10 770	20 814	1 035	837	48 900	-
CONNECTICUT	-	-	-	-	-	33 004	-
DELAWARE	-	-	-	-	-	660	-
DISTRICT OF COLUMBIA	74 682	38 515	32 329	1 344	2 494	-	-
FLORIDA	496 792	305 670	144 714	27 697	18 711	53 383	-
GEORGIA	23 352	13 925	7 819	422	1 186	28 782	816
HAWAII	-	-	-	-	-	-	-
IDAHO	17 177	10 103	6 331	36	707	11 211	-
ILLINOIS	523 660	340 631	156 645	9 671	16 713	113 763	31 066
INDIANA	-	-	-	-	-	22 526	149 152
IOWA	162 387	82 246	60 882	19 231	28	21 386	-
KANSAS	119 041	60 867	48 565	5 991	3 618	20 731	-
KENTUCKY	-	-	-	-	-	37 372	-
LOUISIANA	4 013	1 846	2 125	-	42	51 430	-
MAINE	-	-	-	-	-	13 470	296
MARYLAND	214 164	130 071	74 425	4 976	4 692	22 195	200
MASSACHUSETTS	4 269	2 988	1 281	-	-	66 893	-
MICHIGAN	477 562	234 716	182 320	39 717	20 809	145 329	-
MINNESOTA	-	-	-	-	-	63 123	-
MISSISSIPPI	133 452	70 609	50 881	9 103	2 859	9 303	-
MISSOURI	102 765	68 056	33 596	1 057	56	33 448	-
MONTANA	8 178	3 755	2 589	1 400	434	8 331	-
NEBRASKA	60 452	33 866	23 296	2 016	1 274	16 111	-
NEVADA	-	-	-	-	-	16 037	-
NEW HAMPSHIRE	-	-	-	-	-	7 332	-
NEW JERSEY	248 021	141 612	79 405	20 298	6 706	100 086	13 005
NEW MEXICO	-	-	-	-	-	11 156	-
NEW YORK	657 898	392 001	246 184	13 543	6 170	277 004	-
NORTH CAROLINA	279 741	172 152	89 020	7 669	10 900	20 464	-
NORTH DAKOTA	8 775	5 532	3 063	-	180	2 750	2 138
OHIO	104 034	59 183	38 322	6 520	9	79 496	-
OKLAHOMA	-	-	-	-	-	18 635	-
OREGON	173 339	106 154	59 561	2 924	4 700	33 900	85
PENNSYLVANIA	196 624	114 310	75 548	1 738	5 028	123 174	232 770
RHODE ISLAND	-	-	-	-	-	6 204	-
SOUTH CAROLINA	-	-	-	-	-	50 980	-
SOUTH DAKOTA	-	-	-	-	-	2 067	-
TENNESSEE	-	-	-	-	-	50 360	-
TEXAS	682 625	398 411	234 505	22 439	27 270	303 841	-
UTAH	-	-	-	-	-	25 799	-
VERMONT	-	-	-	-	-	7 337	-
VIRGINIA	-	-	-	-	-	48 056	-
WASHINGTON	-	-	-	-	-	52 961	-
WEST VIRGINIA	-	-	-	-	-	7 972	162
WISCONSIN	293 795	167 721	110 422	7 633	8 019	51 377	6 693
WYOMING	69 462	27 011	27 413	11 448	3 590	22 851	-

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

[1]To avoid duplication, interschool system transactions are excluded.

Table 5. Percent Distribution of Public School System General Revenue, by State: 1982-83

State	Total	Intergovernmental					From own sources				
		Total	Directly from Federal Government	From State		From other local governments	Total	Taxes	Parent government contributions	Current charges	Other
				Federal aid distributed by State	Other						
UNITED STATES, TOTAL	100.0	53.1	1.1	5.5	45.1	1.4	46.9	31.1	8.1	4.6	3.1
ALABAMA	100.0	75.9	.9	12.3	57.1	5.6	24.1	11.1	-	10.7	2.2
ALASKA	100.0	75.6	5.2	1.2	69.1	-	24.4	-	19.2	1.8	3.4
ARIZONA	100.0	60.7	3.1	9.9	48.1	3.7	39.3	29.6	-	5.6	4.0
ARKANSAS	100.0	58.9	.5	11.0	47.0	.4	41.1	32.2	-	6.2	2.7
CALIFORNIA	100.0	70.8	1.3	6.5	62.4	.6	29.2	21.3	.9	3.4	3.6
COLORADO	100.0	44.4	.6	4.1	39.6	.1	55.6	44.2	-	5.1	6.3
CONNECTICUT	100.0	37.5	.6	3.8	29.1	4.0	62.5	-	60.1	2.2	.3
DELAWARE	100.0	72.9	1.2	8.5	63.2	-	27.1	22.6	-	2.4	2.2
DISTRICT OF COLUMBIA	100.0	10.4	10.4	-	-	-	89.6	-	86.8	2.1	.6
FLORIDA	100.0	60.8	1.2	5.9	53.6	-	39.2	28.3	-	7.3	3.7
GEORGIA	100.0	60.3	.8	6.4	53.1	-	39.7	32.0	-	3.6	4.0
HAWAII	100.0	95.9	12.2	-	83.7	-	4.1	-	-	3.9	.2
IDAHO	100.0	63.5	2.0	7.5	54.0	-	36.5	28.0	-	4.9	3.6
ILLINOIS	100.0	42.4	.9	4.5	33.4	3.6	57.6	47.6	-	4.8	5.1
INDIANA	100.0	56.5	.3	5.0	50.0	1.2	43.5	36.4	-	3.7	3.5
IOWA	100.0	48.2	.7	2.2	45.3	-	51.8	42.5	-	6.8	2.5
KANSAS	100.0	47.7	.9	2.1	40.0	4.7	52.3	40.2	-	6.1	5.9
KENTUCKY	100.0	74.4	.6	10.5	63.2	.1	25.6	19.0	-	3.5	3.1
LOUISIANA	100.0	62.7	.5	8.8	53.1	.3	37.3	29.7	-	2.6	5.0
MAINE	100.0	50.5	.5	6.1	43.8	-	49.5	17.6	28.3	3.0	.6
MARYLAND	100.0	37.7	1.0	5.2	31.5	-	62.3	-	54.7	5.8	1.7
MASSACHUSETTS	100.0	42.4	.2	4.8	31.3	6.1	57.6	-	54.8	2.4	.5
MICHIGAN	100.0	29.9	1.1	3.7	22.4	2.7	70.1	60.8	-	6.0	3.2
MINNESOTA	100.0	56.9	.7	4.6	51.3	.3	43.1	32.5	-	5.4	5.3
MISSISSIPPI	100.0	71.5	1.5	16.6	53.3	.1	28.5	17.2	.1	7.0	4.2
MISSOURI	100.0	54.1	1.0	6.4	37.3	9.5	45.9	36.1	-	6.5	3.2
MONTANA	100.0	66.0	3.5	4.7	34.7	23.2	34.0	27.0	-	2.3	4.7
NEBRASKA	100.0	36.2	1.3	3.9	24.9	6.1	63.8	51.5	-	8.3	4.1
NEVADA	100.0	73.5	1.2	3.5	68.7	-	26.5	20.2	-	2.6	3.7
NEW HAMPSHIRE	100.0	12.1	.5	3.1	8.4	.1	87.9	63.4	19.9	3.6	1.1
NEW JERSEY	100.0	38.3	.4	4.5	33.3	.1	61.7	47.4	8.8	3.3	2.2
NEW MEXICO	100.0	86.4	5.1	6.7	74.6	-	13.6	8.6	-	1.7	3.3
NEW YORK	100.0	46.3	.2	5.1	40.9	-	53.7	31.2	16.9	3.6	2.0
NORTH CAROLINA	100.0	70.4	1.0	7.2	62.2	-	29.6	-	21.6	5.3	2.7
NORTH DAKOTA	100.0	62.0	2.6	4.9	52.0	2.5	38.0	30.9	-	4.2	2.9
OHIO	100.0	46.6	.3	4.7	41.6	.1	53.4	46.1	-	4.3	3.0
OKLAHOMA	100.0	66.6	2.2	5.5	58.8	.1	33.4	27.4	-	4.4	1.5
OREGON	100.0	42.1	1.6	3.8	34.6	2.0	57.9	48.4	-	5.6	3.9
PENNSYLVANIA	100.0	44.2	1.4	4.2	38.6	-	55.8	46.4	-	5.2	4.2
RHODE ISLAND	100.0	42.0	.8	4.5	34.8	1.8	58.0	-	57.1	.5	.4
SOUTH CAROLINA	100.0	58.1	1.2	11.3	45.6	.1	41.9	32.6	-	6.0	3.3
SOUTH DAKOTA	100.0	42.8	6.2	6.0	28.1	2.6	57.2	50.2	-	3.2	3.9
TENNESSEE	100.0	61.8	.5	10.7	39.2	11.4	38.2	-	32.3	4.1	1.7
TEXAS	100.0	53.1	1.1	6.0	45.9	.2	46.9	38.5	-	5.8	2.6
UTAH	100.0	59.9	1.4	4.6	54.0	-	40.1	30.8	-	3.1	6.1
VERMONT	100.0	34.4	.1	3.2	31.1	-	65.6	60.2	-	2.7	2.7
VIRGINIA	100.0	47.3	1.0	5.9	40.4	-	52.7	-	48.8	3.2	.7
WASHINGTON	100.0	78.3	.9	5.1	72.1	.1	21.7	14.7	-	4.5	2.5
WEST VIRGINIA	100.0	67.5	.2	8.1	59.2	-	32.5	28.5	-	2.0	4.0
WISCONSIN	100.0	48.7	.9	3.7	44.1	.1	51.3	43.8	.5	4.1	2.8
WYOMING	100.0	49.6	1.0	1.8	30.3	16.3	50.4	40.1	-	4.9	5.5

Note: Because of rounding, detail may not add to totals. Revenue from State sources for State dependent school systems is included as intergovernmental revenue from State rather than as parent government contributions.

- Represents zero or rounds to zero.

Table 6. Percent Distribution of Public School System General Expenditure, by State: 1982-83

State	Total	Elementary and secondary				Higher education				Interest on debt	Intergovernmental
		Total	Salaries and wages	Other current	Capital outlay	Total	Salaries and wages	Other current	Capital outlay		
UNITED STATES, TOTAL . .	100.0	91.8	59.1	27.2	5.5	6.0	3.5	2.0	.4	1.9	.4
ALABAMA.	100.0	98.9	64.9	26.6	7.4	-	-	-	-	.6	.4
ALASKA	100.0	95.4	52.9	27.1	15.3	-	-	-	-	4.5	.1
ARIZONA.	100.0	83.6	49.8	20.4	13.3	13.4	6.6	4.6	2.3	3.0	-
ARKANSAS	100.0	97.6	66.7	28.2	2.7	-	-	-	-	2.4	-
CALIFORNIA	100.0	85.7	57.7	25.1	2.9	13.7	8.9	4.3	.6	.5	.1
COLORADO	100.0	95.5	58.2	25.3	12.1	1.8	.6	1.1	.1	2.7	-
CONNECTICUT.	100.0	97.9	65.7	30.1	2.1	-	-	-	-	2.1	-
DELAWARE	100.0	99.6	66.5	29.6	3.7	-	-	-	-	.2	-
DISTRICT OF COLUMBIA	100.0	82.5	62.6	15.1	4.8	17.5	9.0	7.6	.9	-	-
FLORIDA.	100.0	89.1	52.4	27.2	9.5	9.8	6.1	2.9	.9	1.1	-
GEORGIA.	100.0	97.8	66.6	23.6	7.6	1.0	.6	.3	.1	1.2	-
HAWAII	100.0	100.0	72.7	20.8	6.5	-	-	-	-	-	-
IDAHO.	100.0	93.3	65.2	20.4	7.7	4.1	2.4	1.5	.2	2.7	-
ILLINOIS	100.0	88.8	58.6	25.8	4.4	8.7	5.7	2.6	.4	1.9	.5
INDIANA.	100.0	93.1	63.4	22.3	7.5	-	-	-	-	.9	6.0
IOWA	100.0	88.8	54.4	30.6	3.8	9.9	5.0	3.7	1.2	1.3	-
KANSAS	100.0	89.5	57.2	26.0	6.3	8.9	4.6	3.6	.7	1.6	-
KENTUCKY	100.0	97.3	60.2	26.8	10.3	-	-	-	-	2.7	-
LOUISIANA.	100.0	97.2	64.4	26.0	6.8	.2	.1	.1	-	2.6	-
MAINE.	100.0	97.3	63.8	28.1	5.4	-	-	-	-	2.7	.1
MARYLAND	100.0	90.2	61.4	23.9	4.9	8.9	5.4	3.1	.4	.9	-
MASSACHUSETTS.	100.0	97.5	63.7	32.3	1.4	.2	.1	-	-	2.4	-
MICHIGAN	100.0	88.7	59.8	26.4	2.5	8.6	4.2	3.3	1.1	2.6	-
MINNESOTA.	100.0	97.4	65.3	26.3	5.8	-	-	-	-	2.6	-
MISSISSIPPI.	100.0	85.7	52.6	29.6	3.5	13.3	7.1	5.1	1.2	.9	-
MISSOURI	100.0	93.3	62.9	27.1	3.3	5.0	3.3	1.6	.1	1.6	-
MONTANA.	100.0	96.9	56.7	31.1	9.1	1.5	.7	.5	.3	1.6	-
NEBRASKA	100.0	91.4	55.9	29.2	6.3	6.8	3.8	2.6	.4	1.8	-
NEVADA	100.0	96.1	65.2	25.1	5.9	-	-	-	-	3.9	-
NEW HAMPSHIRE.	100.0	98.2	57.3	36.0	5.0	-	-	-	-	1.8	-
NEW JERSEY	100.0	91.9	57.7	30.7	3.6	5.5	3.2	1.8	.6	2.2	.3
NEW MEXICO	100.0	98.7	57.0	29.3	12.3	-	-	-	-	1.3	-
NEW YORK	100.0	92.0	55.4	32.8	3.7	5.6	3.3	2.1	.2	2.4	-
NORTH CAROLINA	100.0	88.8	57.8	28.4	2.5	10.4	6.4	3.3	.7	.8	-
NORTH DAKOTA	100.0	96.3	55.7	32.3	8.3	2.4	1.5	.8	-	.7	.6
OHIO	100.0	96.5	63.8	29.2	3.5	2.0	1.1	.7	.1	1.5	-
OKLAHOMA	100.0	98.8	62.5	24.5	11.8	-	-	-	-	1.2	-
OREGON	100.0	88.3	50.9	33.5	4.0	9.8	6.0	3.4	.4	1.9	-
PENNSYLVANIA	100.0	90.5	57.9	28.6	4.1	3.4	2.0	1.3	.1	2.1	4.0
RHODE ISLAND	100.0	98.6	66.9	30.6	1.1	-	-	-	-	1.4	-
SOUTH CAROLINA	100.0	96.1	64.0	20.5	11.5	-	-	-	-	3.9	-
SOUTH DAKOTA	100.0	99.3	60.3	32.9	6.2	-	-	-	-	.7	-
TENNESSEE.	100.0	96.8	65.6	26.4	4.8	-	-	-	-	3.2	-
TEXAS.	100.0	89.0	59.0	20.4	9.7	7.6	4.5	2.6	.6	3.4	-
UTAH	100.0	97.0	55.0	31.0	11.0	-	-	-	-	3.0	-
VERMONT.	100.0	97.1	53.7	39.2	4.2	-	-	-	-	2.9	-
VIRGINIA	100.0	98.2	63.1	30.4	4.7	-	-	-	-	1.8	-
WASHINGTON	100.0	97.6	63.4	27.2	7.0	-	-	-	-	2.4	-
WEST VIRGINIA.	100.0	99.1	66.6	26.3	6.2	-	-	-	-	.9	-
WISCONSIN.	100.0	87.3	53.2	31.8	2.2	10.6	6.1	4.0	.6	1.9	.2
WYOMING.	100.0	84.5	42.4	25.8	16.3	11.7	4.5	4.6	2.5	3.8	-

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 7. Indebtedness and Cash and Security Holdings of Public School Systems, by State: 1982-83

(Thousands of dollars)

State	Debt outstanding at end of fiscal year[1]			Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year[2]		
	Total	Long-term	Short-term			Total	Cash and deposits	Securities
UNITED STATES, TOTAL	36 212 342	34 583 247	1 629 095	3 942 617	3 698 040	20 234 603	14 750 629	5 483 974
ALABAMA	130 088	129 588	500	15 517	23 376	202 316	202 316	-
ALASKA	585 174	585 077	97	196 340	40 587	(3)	(3)	(3)
ARIZONA	717 485	717 485	(NA)	105 475	76 280	397 831	384 179	13 652
ARKANSAS	378 685	370 187	8 498	33 002	25 189	137 529	137 529	-
CALIFORNIA	1 398 583	1 398 583	-	46 045	208 057	2 167 573	2 113 764	53 809
COLORADO	721 126	720 876	250	70 611	50 925	493 550	437 298	56 252
CONNECTICUT	448 338	448 338	-	5 902	51 445	7 837	5 241	2 596
DELAWARE	10 786	10 786	(NA)	667	1 203	21 321	20 965	356
DISTRICT OF COLUMBIA	(4)	(4)	(4)	-	-	(3)	(3)	(3)
FLORIDA	1 009 441	1 009 441	(NA)	87 017	94 147	104 378	51 995	52 383
GEORGIA	454 242	454 242	-	10 000	21 305	434 577	125 469	309 108
HAWAII	(4)	(4)	(4)	-	-	(3)	(3)	(3)
IDAHO	158 133	143 609	14 524	-	8 886	75 535	73 836	1 699
ILLINOIS	1 799 257	1 657 166	142 091	319 167	298 005	1 945 488	591 161	1 354 327
INDIANA	252 974	192 946	60 028	31 339	32 331	424 481	424 481	-
IOWA	330 362	318 122	12 240	16 931	36 951	271 733	101 983	169 750
KANSAS	351 311	351 290	21	22 620	37 480	437 769	427 685	10 084
KENTUCKY	732 112	732 112	(NA)	80 615	41 872	148 550	148 550	-
LOUISIANA	900 191	900 191	(NA)	160 590	60 352	663 950	136 405	527 545
MAINE	185 802	185 802	(NA)	6 831	16 874	31 418	31 418	-
MARYLAND	390 507	390 507	(NA)	2 635	49 826	(3)	(3)	(3)
MASSACHUSETTS	938 988	938 988	(NA)	23 146	131 559	69 923	66 584	3 339
MICHIGAN	2 728 897	2 538 281	190 616	63 845	170 710	1 071 868	346 502	725 366
MINNESOTA	1 160 931	923 952	236 979	24 526	89 022	655 008	655 008	-
MISSISSIPPI	141 506	137 436	4 070	20 704	15 582	136 577	127 402	9 175
MISSOURI	569 476	569 438	38	44 373	54 675	553 852	524 297	29 555
MONTANA	129 501	129 501	(NA)	9 899	13 980	219 396	137 353	82 043
NEBRASKA	255 939	255 224	715	22 742	31 483	265 466	263 300	2 166
NEVADA	218 681	218 405	276	-	18 752	88 670	88 670	-
NEW HAMPSHIRE	113 033	113 033	(NA)	13 040	16 151	18 978	16 800	2 178
NEW JERSEY	1 360 958	1 123 674	237 284	61 344	117 928	378 469	378 469	-
NEW MEXICO	212 855	212 855	-	110 600	30 852	222 563	222 563	-
NEW YORK	3 047 276	2 651 367	395 909	398 680	341 236	1 086 041	1 003 992	82 049
NORTH CAROLINA	367 887	367 887	-	16 000	46 115	(3)	(3)	(3)
NORTH DAKOTA	55 877	55 877	-	8 984	4 070	138 312	138 312	-
OHIO	998 098	919 036	79 062	32 089	105 038	681 149	666 837	14 312
OKLAHOMA	319 718	319 718	-	43 298	52 884	647 481	646 978	503
OREGON	500 144	500 144	-	-	41 095	317 310	300 369	16 941
PENNSYLVANIA	1 732 142	1 666 693	65 449	394 862	287 475	1 028 021	109 759	918 262
RHODE ISLAND	92 330	92 330	(NA)	1 000	13 748	57	57	-
SOUTH CAROLINA	713 103	712 796	307	111 559	28 935	175 245	175 245	-
SOUTH DAKOTA	37 907	36 511	1 396	3 793	4 342	38 745	38 745	-
TENNESSEE	930 372	930 372	-	153 220	61 152	5 309	5 309	-
TEXAS	5 268 100	5 266 989	1 111	785 837	492 303	2 572 209	2 448 830	123 379
UTAH	485 816	480 574	5 242	101 535	35 659	156 306	156 306	-
VERMONT	60 215	56 193	4 022	6 608	7 289	77 202	76 470	732
VIRGINIA	874 573	874 573	-	93 557	78 662	(3)	(3)	(3)
WASHINGTON	769 071	768 337	734	88 379	97 743	470 483	62 861	407 622
WEST VIRGINIA	133 734	133 734	-	9 850	22 235	247 437	191 367	56 070
WISCONSIN	732 502	564 866	167 636	39 953	92 247	659 221	243 993	415 228
WYOMING	308 115	308 115	(NA)	47 890	20 027	287 469	243 976	43 493

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.
NA Not available.
[1]Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent governments.
[2]Holdings of employee-retirement funds are excluded.
[3]Dependent school system holdings are excluded.
[4]Indebtedness of these dependent school systems cannot be segregated from the general obligation indebtedness of their parent governments.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83

(Dollar amounts in thousands)

Item	Alabama					Alaska	Arizona
	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage	Glendale Union High
ENROLLMENT [1]	42 475	25 538	45 174	61 704	32 974	39 380	16 059
GENERAL REVENUE	103 643	51 837	93 206	118 473	64 227	192 654	41 615
INTERGOVERNMENTAL REVENUE	61 920	41 391	60 741	87 705	52 869	145 464	26 480
FROM FEDERAL GOVERNMENT	226	2 975	17	778	637	1 428	-
FROM STATES	61 238	34 088	59 934	83 779	46 175	144 035	24 306
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	15 722	3 949	7 701	16 729	9 175	3 476	933
FROM CITIES AND COUNTIES	454	4 326	783	3 148	6 048	-	1 602
FROM OTHER SCHOOL SYSTEMS	2	-	8	-	9	-	572
GENERAL REVENUE FROM OWN SOURCES	41 722	10 446	32 464	30 768	11 358	47 191	15 134
TAXES	23 158	5 346	20 306	20 362	4 569	-	12 104
PROPERTY TAXES ONLY	23 158	5 346	20 306	20 362	4 569	-	12 104
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	29 641	-
CURRENT CHARGES	14 532	4 326	11 444	9 616	4 944	5 573	2 322
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	3	-
SCHOOL LUNCH SALES (GROSS)	2 179	1 736	5 107	3 334	2 101	3 354	1 253
OTHER	12 352	2 591	6 337	6 283	2 843	2 216	1 069
INTEREST EARNINGS	2 722	433	596	304	1 461	11 649	603
MISCELLANEOUS	1 310	340	118	485	384	328	105
GENERAL EXPENDITURE	101 080	56 425	92 922	125 272	61 978	241 789	40 458
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	322
CURRENT OPERATION EXPENDITURE	97 744	50 721	86 933	108 729	59 422	178 502	35 047
INSTRUCTIONAL SERVICES	46 819	28 015	47 334	57 296	33 109	106 194	18 505
SALARIES AND WAGES	45 013	27 011	46 103	55 622	32 281	92 902	15 730
OTHER	50 924	22 706	39 599	51 432	26 313	72 308	16 542
CAPITAL OUTLAY EXPENDITURE	3 240	5 171	4 168	14 875	2 556	54 032	3 626
CONSTRUCTION	772	4 512	3 540	12 488	1 885	47 168	2 704
OTHER	2 468	659	628	2 387	670	6 864	921
INTEREST ON DEBT	96	533	1 821	1 668	-	9 255	1 463
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	68 138	38 920	62 983	79 245	43 475	121 655	25 780
DEBT OUTSTANDING	(2)	10 445	28 400	23 785	-	147 030	12 850
LONG-TERM	-	10 445	28 400	23 785	-	147 030	12 850
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	12 000	-	69 900	-
LONG-TERM DEBT RETIRED	-	590	2 215	13 500	-	6 575	8 300
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	29 965	2 697	3 024	12 342	14 025	-	13 862

Item	Arizona--Continued						
	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified	Tucson Unified
ENROLLMENT [1]	60 798	46 169	20 965	24 872	19 985	21 063	60 613
GENERAL REVENUE	99 655	102 690	52 423	65 365	30 844	55 292	138 318
INTERGOVERNMENTAL REVENUE	26 913	69 562	33 356	28 188	8 856	31 007	96 509
FROM FEDERAL GOVERNMENT	7 729	921	-	14	2 784	-	1 347
FROM STATES	19 184	64 319	31 159	26 583	6 072	28 876	88 012
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	3 622	927	4 600	(NA)	1 590	7 422
FROM CITIES AND COUNTIES	-	4 122	2 037	1 435	-	1 584	5 590
FROM OTHER SCHOOL SYSTEMS	-	199	160	156	-	547	1 560
GENERAL REVENUE FROM OWN SOURCES	72 742	33 128	19 066	37 177	21 988	24 285	41 809
TAXES	45 931	24 722	14 879	30 573	12 548	17 910	32 837
PROPERTY TAXES ONLY	45 931	24 722	14 879	30 573	12 548	17 910	32 837
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	25 247	4 135	2 140	2 900	9 344	1 753	3 357
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	2 665	1 271	876	-	1 612	3 278
OTHER	25 247	1 470	870	2 024	9 344	141	79
INTEREST EARNINGS	-	2 783	1 981	2 241	-	606	4 682
MISCELLANEOUS	1 563	1 489	66	1 464	95	4 016	933
GENERAL EXPENDITURE	129 042	110 801	61 552	64 647	28 664	52 725	142 777
INTERGOVERNMENTAL EXPENDITURE	-	112	251	409	-	131	6
CURRENT OPERATION EXPENDITURE	93 274	83 873	40 319	58 961	28 416	48 892	127 806
INSTRUCTIONAL SERVICES	(NA)	43 854	21 397	31 037	(NA)	28 606	70 064
SALARIES AND WAGES	(NA)	37 276	18 187	26 381	(NA)	24 315	59 554
OTHER	93 274	40 020	18 922	27 924	28 416	20 286	57 742
CAPITAL OUTLAY EXPENDITURE	34 783	21 066	16 802	4 063	-	3 558	13 530
CONSTRUCTION	1 832	12 648	14 547	1 475	-	1 611	7 266
OTHER	32 952	8 419	2 254	2 588	-	1 946	6 263
INTEREST ON DEBT	984	5 750	4 181	1 213	247	144	1 436
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	60 323	61 916	30 033	41 787	20 327	38 249	98 572
DEBT OUTSTANDING	13 226	107 895	68 052	16 085	4 914	1 800	8 940
LONG-TERM	13 226	107 895	68 052	16 085	4 914	1 800	8 940
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	212	22 000	20 750	-	-	-	-
LONG-TERM DEBT RETIRED	598	3 605	5 413	3 705	1 265	1 630	16 420
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	29 772	25 532	20 859	14 492	9 740	2 063	25 098

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Arizona--Continued	Arkansas		California			
	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary	Capistrano Unified
ENROLLMENT[1]	25 742	19 477	30 031	22 877	25 645	17 656	17 789
GENERAL REVENUE	51 149	50 366	61 505	60 742	71 674	43 492	49 566
INTERGOVERNMENTAL REVENUE	38 404	19 457	31 323	49 767	45 803	35 302	22 560
FROM FEDERAL GOVERNMENT	-	91	1 147	191	-	-	34
FROM STATES	35 931	19 236	30 143	49 502	45 640	35 192	22 184
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 904	4 567	3 811	2 991	2 315	4 581	1 070
FROM CITIES AND COUNTIES	2 440	-	33	-	163	110	135
FROM OTHER SCHOOL SYSTEMS	33	129	-	74	-	-	205
GENERAL REVENUE FROM OWN SOURCES	12 745	30 910	30 182	10 975	25 871	8 190	27 007
TAXES	9 763	27 649	23 573	7 839	17 625	6 057	22 592
PROPERTY TAXES ONLY	9 763	27 649	23 573	7 839	17 625	6 057	22 592
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 062	1 888	4 730	1 413	1 810	789	1 021
TUITION AND TRANSPORTATION FEES	-	-	-	13	-	-	-
SCHOOL LUNCH SALES (GROSS)	1 744	623	2 498	1 251	1 792	786	1 018
OTHER	318	1 264	2 232	149	18	3	2
INTEREST EARNINGS	780	743	1 266	1 556	3 197	1 023	2 210
MISCELLANEOUS	139	630	613	167	3 240	321	1 184
GENERAL EXPENDITURE	51 028	48 541	62 945	65 459	72 337	43 554	42 552
INTERGOVERNMENTAL EXPENDITURE	130	-	230	1 280	4 203	-	780
CURRENT OPERATION EXPENDITURE	44 992	47 294	57 135	61 496	64 295	42 388	37 961
INSTRUCTIONAL SERVICES	27 370	28 112	32 114	36 143	36 851	25 353	22 563
SALARIES AND WAGES	23 264	20 959	24 343	29 153	30 005	20 238	18 677
OTHER	17 622	19 181	25 021	25 353	27 444	17 035	15 399
CAPITAL OUTLAY EXPENDITURE	4 901	50	3 043	2 181	2 757	1 166	2 350
CONSTRUCTION	2 010	50	2 410	161	252	505	1 572
OTHER	2 891	-	633	2 020	2 505	662	778
INTEREST ON DEBT	1 005	1 197	2 538	502	1 083	-	1 460
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	33 612	34 194	39 330	44 081	44 433	30 625	26 977
DEBT OUTSTANDING	16 900	23 058	40 858	9 023	19 455	-	25 691
LONG-TERM	16 900	22 983	40 858	9 023	19 455	-	25 691
SHORT-TERM	-	75	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	1 507	-	-	-	-
LONG-TERM DEBT RETIRED	1 751	1 864	2 302	1 312	2 175	-	1 971
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 165	6 718	8 203	14 268	16 998	5 901	12 840

Item	California--Continued						
	Cerritos Community College	Chino Unified	Coast Community College	Compton Unified	Conejo Valley Unified	Contra Costa Community College	Corona-Norco Unified
ENROLLMENT[1]	22 225	15 260	70 847	27 288	18 541	34 556	16 087
GENERAL REVENUE	29 158	38 421	76 675	85 224	47 462	41 604	39 922
INTERGOVERNMENTAL REVENUE	26 999	30 084	46 942	75 172	26 463	26 699	28 175
FROM FEDERAL GOVERNMENT	1 202	-	1 363	-	9	1 434	-
FROM STATES	22 062	29 495	45 570	72 598	26 285	25 220	28 067
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	1 300	(NA)	10 671	889	(NA)	1 977
FROM CITIES AND COUNTIES	3 734	589	9	2 573	169	45	108
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	2 159	8 337	29 733	10 053	20 999	14 905	11 746
TAXES	1 695	6 078	16 633	6 255	17 604	10 418	9 858
PROPERTY TAXES ONLY	1 695	6 078	16 633	6 255	17 604	10 418	9 858
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	463	639	13 072	676	1 503	4 487	1 033
TUITION AND TRANSPORTATION FEES	-	3	-	70	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	634	-	607	1 498	-	1 033
OTHER	463	2	13 072	-	5	4 487	-
INTEREST EARNINGS	-	1 200	-	2 981	1 350	-	828
MISCELLANEOUS	-	420	28	140	541	-	27
GENERAL EXPENDITURE	28 745	38 767	81 998	88 233	48 209	47 131	41 294
INTERGOVERNMENTAL EXPENDITURE	-	580	-	14	5	-	102
CURRENT OPERATION EXPENDITURE	27 675	34 740	80 154	86 320	44 170	42 461	40 070
INSTRUCTIONAL SERVICES	(NA)	20 884	(NA)	45 909	25 143	(NA)	23 086
SALARIES AND WAGES	(NA)	17 116	(NA)	36 603	20 286	(NA)	18 740
OTHER	27 675	13 855	80 154	40 410	19 028	42 461	16 984
CAPITAL OUTLAY EXPENDITURE	957	2 020	1 825	1 701	2 841	4 665	781
CONSTRUCTION	477	661	592	45	1 441	1 518	111
OTHER	480	1 359	1 233	1 656	1 400	3 147	670
INTEREST ON DEBT	112	1 427	19	198	1 193	5	340
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	20 008	25 775	58 177	60 575	30 621	29 573	28 987
DEBT OUTSTANDING	1 037	23 550	19 395	4 152	19 870	178	6 330
LONG-TERM	1 037	23 550	19 395	4 152	19 870	178	6 330
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	133	-	19 395	-	-	-	-
LONG-TERM DEBT RETIRED	145	1 110	15 595	783	1 390	4	875
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 088	9 075	11 066	20 897	3 431	6 806	5 388

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	California--Continued						
	East Side Union High	El Camino Community College	Foothill-De Anza Community College	Fremont Unified	Fresno Unified	Garden Grove Unified	Glendale Unified
ENROLLMENT [1]	22 031	30 530	41 282	25 653	48 959	36 449	19 966
GENERAL REVENUE	60 220	35 940	61 040	63 296	134 960	99 167	49 564
INTERGOVERNMENTAL REVENUE	38 722	23 785	37 726	46 184	104 669	70 199	38 322
FROM FEDERAL GOVERNMENT	-	1 123	3 710	92	40	18	-
FROM STATES	38 386	22 662	34 016	45 161	103 487	66 373	38 168
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 129	(NA)	(NA)	2 250	12 887	5 650	2 916
FROM CITIES AND COUNTIES	166	-	-	53	599	3 800	-
FROM OTHER SCHOOL SYSTEMS	170	-	-	878	543	7	154
GENERAL REVENUE FROM OWN SOURCES	21 497	12 155	23 314	17 111	30 291	28 909	11 242
TAXES	18 129	5 236	12 444	13 819	24 311	24 144	8 266
PROPERTY TAXES ONLY	18 129	5 236	12 444	13 819	24 311	24 144	8 266
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	851	6 911	10 451	1 280	1 698	1 759	1 225
TUITION AND TRANSPORTATION FEES	44	-	-	-	17	21	103
SCHOOL LUNCH SALES (GROSS)	808	-	-	1 276	1 664	1 722	1 119
OTHER	-	6 911	10 451	4	17	16	3
INTEREST EARNINGS	1 377	-	-	992	3 287	2 025	1 061
MISCELLANEOUS	1 140	8	418	1 020	995	981	690
GENERAL EXPENDITURE	63 522	40 200	59 466	64 608	133 446	96 566	49 446
INTERGOVERNMENTAL EXPENDITURE	3 256	-	-	76	60	76	343
CURRENT OPERATION EXPENDITURE	55 898	38 570	58 062	63 176	127 399	95 356	48 327
INSTRUCTIONAL SERVICES	31 405	(NA)	(NA)	37 744	75 553	59 492	28 617
SALARIES AND WAGES	25 241	(NA)	(NA)	32 959	61 652	49 301	23 615
OTHER	24 493	38 570	58 062	25 431	51 847	35 864	19 711
CAPITAL OUTLAY EXPENDITURE	2 856	1 630	1 106	1 073	5 539	743	601
CONSTRUCTION	340	840	312	290	3 341	110	3
OTHER	2 516	791	794	783	2 198	634	598
INTEREST ON DEBT	1 511	-	298	284	447	391	175
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	38 643	25 389	39 281	48 071	92 122	70 776	34 878
DEBT OUTSTANDING	29 680	-	7 525	6 259	7 540	8 455	3 820
LONG-TERM	29 680	-	7 525	6 259	7 540	8 455	3 820
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 925	-	1 255	942	2 135	1 372	1 030
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 480	11 246	7 789	7 740	13 388	11 471	8 788

Item	California--Continued						
	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified	Huntington Beach Union High	Irvine Unified	Kern Community College
ENROLLMENT [1]	17 248	18 300	23 123	17 449	18 630	16 083	18 834
GENERAL REVENUE	23 421	56 689	65 319	47 864	65 562	45 631	32 591
INTERGOVERNMENTAL REVENUE	14 372	34 554	54 190	33 907	42 927	18 602	17 195
FROM FEDERAL GOVERNMENT	688	36	141	15	7	911	4 407
FROM STATES	13 684	34 183	52 923	33 342	42 396	17 496	12 788
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	2 625	3 070	3 662	2 660	1 354	(NA)
FROM CITIES AND COUNTIES	-	336	853	227	148	195	-
FROM OTHER SCHOOL SYSTEMS	-	-	273	322	375	-	-
GENERAL REVENUE FROM OWN SOURCES	9 049	22 135	11 129	13 958	22 635	27 028	15 396
TAXES	7 636	18 828	7 544	11 027	19 314	22 753	11 697
PROPERTY TAXES ONLY	7 636	18 828	7 544	11 027	19 314	22 753	11 697
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 413	1 070	1 199	1 182	1 012	901	3 699
TUITION AND TRANSPORTATION FEES	-	-	15	67	28	-	-
SCHOOL LUNCH SALES (GROSS)	-	1 060	1 182	1 115	905	851	-
OTHER	1 413	10	2	-	79	50	3 699
INTEREST EARNINGS	-	1 543	885	1 174	2 130	2 913	-
MISCELLANEOUS	-	693	1 501	574	180	462	-
GENERAL EXPENDITURE	24 014	58 558	66 850	48 033	65 256	45 623	35 959
INTERGOVERNMENTAL EXPENDITURE	-	-	1 587	45	10 574	548	-
CURRENT OPERATION EXPENDITURE	23 472	56 764	64 545	47 521	52 691	39 353	33 273
INSTRUCTIONAL SERVICES	(NA)	32 643	37 843	28 724	30 477	21 918	(NA)
SALARIES AND WAGES	(NA)	26 716	29 294	23 549	24 528	18 167	(NA)
OTHER	23 472	24 121	26 703	18 796	22 214	17 435	33 273
CAPITAL OUTLAY EXPENDITURE	471	1 676	718	327	1 789	3 614	2 671
CONSTRUCTION	138	568	173	32	342	535	2 033
OTHER	332	1 107	545	295	1 448	3 080	638
INTEREST ON DEBT	72	118	-	140	201	2 108	15
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	16 931	41 536	44 837	34 280	37 440	27 126	19 444
DEBT OUTSTANDING	1 455	2 024	-	2 996	4 550	39 540	350
LONG-TERM	1 455	2 024	-	2 996	4 550	39 540	350
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	5 000	44
LONG-TERM DEBT RETIRED	745	1 099	-	679	594	2 170	11
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	1 403	8 230	5 999	6 245	9 924	11 400	2 867

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	California--Continued						
	Lodi Unified	Long Beach City College	Long Beach Unified	Los Angeles Community College	Los Angeles Unified	Los Rios Community College	Montebello Unified
ENROLLMENT[1]	15 650	30 121	58 437	130 762	543 293	45 255	27 423
GENERAL REVENUE	39 963	39 327	149 388	231 492	1 680 400	63 820	74 487
INTERGOVERNMENTAL REVENUE	31 692	31 391	122 708	153 416	1 394 768	46 139	62 899
FROM FEDERAL GOVERNMENT	-	4 541	800	17 592	841	684	358
FROM STATES	31 213	26 320	121 544	135 824	1 393 133	45 455	62 541
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 830	(NA)	12 180	(NA)	161 358	(NA)	6 162
FROM CITIES AND COUNTIES	1	531	363	-	793	-	-
FROM OTHER SCHOOL SYSTEMS	478	-	1	-	1	-	-
GENERAL REVENUE FROM OWN SOURCES	8 271	7 935	26 680	78 076	285 632	17 681	11 587
TAXES	6 854	2 853	19 211	32 177	219 007	7 312	8 599
PROPERTY TAXES ONLY	6 854	2 853	19 211	32 177	219 007	7 312	8 599
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	721	5 070	3 447	45 710	30 141	10 369	1 140
TUITION AND TRANSPORTATION FEES	5	-	264	-	1 817	-	-
SCHOOL LUNCH SALES (GROSS)	715	-	3 163	-	28 226	-	1 123
OTHER	-	5 070	20	45 710	98	10 369	17
INTEREST EARNINGS	659	13	2 933	-	31 325	-	1 699
MISCELLANEOUS	37	-	1 089	189	5 159	-	149
GENERAL EXPENDITURE	40 121	43 263	158 999	234 631	1 687 862	61 309	77 061
INTERGOVERNMENTAL EXPENDITURE	120	-	46	-	170	-	-
CURRENT OPERATION EXPENDITURE	36 519	39 571	156 133	230 464	1 636 083	59 054	74 817
INSTRUCTIONAL SERVICES	22 081	(NA)	87 878	(NA)	921 972	(NA)	41 344
SALARIES AND WAGES	18 438	(NA)	72 679	(NA)	738 031	(NA)	33 398
OTHER	14 438	39 571	68 254	230 464	714 111	59 054	33 473
CAPITAL OUTLAY EXPENDITURE	2 727	3 692	2 814	3 912	45 627	2 119	1 694
CONSTRUCTION	652	2 018	163	1 725	22 631	1 050	85
OTHER	2 075	1 674	2 651	2 188	22 996	1 069	1 609
INTEREST ON DEBT	755	-	6	256	5 982	136	550
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	26 709	26 332	112 036	151 047	1 147 088	43 712	54 464
DEBT OUTSTANDING	11 625	-	115	5 820	137 865	2 600	11 080
LONG-TERM	11 625	-	115	5 820	137 865	2 600	11 080
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	600	-	115	2 028	25 373	800	1 330
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 827	6 937	13 311	18 128	353 661	-	14 995

Item	California--Continued						
	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified	North Orange Grove Community College	Norwalk-La Mirada Unified	Oakland Unified	Ontario-Montclair Elementary
ENROLLMENT[1]	31 394	20 207	17 010	31 564	19 075	49 016	15 988
GENERAL REVENUE	86 649	32 586	51 806	50 128	50 365	150 861	38 499
INTERGOVERNMENTAL REVENUE	59 763	27 443	19 110	31 736	41 171	127 287	30 869
FROM FEDERAL GOVERNMENT	414	792	40	1 855	248	620	7
FROM STATES	59 349	25 003	18 987	29 594	40 898	126 628	30 325
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 447	(NA)	1 930	(NA)	2 946	16 532	2 617
FROM CITIES AND COUNTIES	-	1 649	69	286	6	25	537
FROM OTHER SCHOOL SYSTEMS	-	-	14	-	18	15	-
GENERAL REVENUE FROM OWN SOURCES	26 886	5 142	32 696	18 392	9 195	23 574	7 629
TAXES	20 044	3 334	28 129	9 924	5 440	18 169	6 084
PROPERTY TAXES ONLY	20 044	3 334	28 129	9 924	5 440	18 169	6 084
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 128	1 808	1 752	8 468	1 128	2 077	511
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	267	-
SCHOOL LUNCH SALES (GROSS)	2 013	-	1 737	-	1 128	1 791	511
OTHER	115	1 808	15	8 468	-	19	-
INTEREST EARNINGS	380	-	1 895	-	996	2 265	612
MISCELLANEOUS	4 334	-	920	-	1 630	1 064	422
GENERAL EXPENDITURE	83 093	33 565	51 205	55 641	50 187	160 708	36 583
INTERGOVERNMENTAL EXPENDITURE	23	-	505	-	1 365	30	8
CURRENT OPERATION EXPENDITURE	81 793	31 897	49 696	52 336	46 475	155 110	35 983
INSTRUCTIONAL SERVICES	48 897	(NA)	27 769	(NA)	26 520	83 342	23 039
SALARIES AND WAGES	40 306	(NA)	23 305	(NA)	21 075	66 159	18 737
OTHER	32 896	31 897	21 928	52 336	19 955	71 768	12 944
CAPITAL OUTLAY EXPENDITURE	928	1 646	474	3 253	2 247	3 592	568
CONSTRUCTION	13	464	217	2 706	720	2 173	99
OTHER	915	1 182	256	547	1 527	1 419	470
INTEREST ON DEBT	348	22	529	52	99	1 977	24
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	59 756	21 666	35 213	30 356	33 302	107 521	26 032
DEBT OUTSTANDING	6 706	540	9 245	1 200	2 632	32 785	485
LONG-TERM	6 706	540	9 245	1 200	2 632	32 785	485
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 504	15	730	550	382	2 955	195
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 348	12 655	5 138	9 847	6 054	16 192	6 329

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	California--Continued						
	Orange Unified	Palomar College	Pasadena Area Community College	Pasadena Unified	Peralta Community College	Placentia Unified	Pomona Unified
ENROLLMENT[1]	25 695	15 905	19 561	21 725	39 922	17 309	20 584
GENERAL REVENUE	69 345	28 380	34 877	59 055	48 934	46 258	57 816
INTERGOVERNMENTAL REVENUE	41 604	14 493	27 054	48 494	40 514	25 070	50 792
FROM FEDERAL GOVERNMENT	35	1 422	2 081	-	3 089	-	313
FROM STATES	40 487	13 071	24 973	48 405	36 880	24 958	49 943
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 796	(NA)	(NA)	4 570	(NA)	1 409	5 363
FROM CITIES AND COUNTIES	96	-	-	-	544	112	106
FROM OTHER SCHOOL SYSTEMS	987	-	-	89	-	-	430
GENERAL REVENUE FROM OWN SOURCES	27 741	13 887	7 824	10 561	8 420	21 188	7 024
TAXES	24 188	8 910	3 275	8 690	7 790	15 534	4 282
PROPERTY TAXES ONLY	24 188	8 910	3 275	8 690	7 790	15 534	4 282
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 632	4 977	4 549	1 062	630	1 197	1 053
TUITION AND TRANSPORTATION FEES	100	-	-	83	-	268	20
SCHOOL LUNCH SALES (GROSS)	1 523	-	-	979	-	922	1 019
OTHER	9	4 977	4 549	-	630	6	14
INTEREST EARNINGS	1 393	-	-	277	-	2 737	686
MISCELLANEOUS	527	-	-	532	-	1 720	1 003
GENERAL EXPENDITURE	68 909	29 012	37 163	60 792	51 486	44 141	59 604
INTERGOVERNMENTAL EXPENDITURE	37	-	-	26	-	955	691
CURRENT OPERATION EXPENDITURE	66 271	25 558	35 828	59 797	48 500	38 863	56 820
INSTRUCTIONAL SERVICES	40 081	(NA)	(NA)	33 042	(NA)	22 335	32 002
SALARIES AND WAGES	33 551	(NA)	(NA)	26 941	(NA)	18 902	25 318
OTHER	26 190	25 558	35 828	26 755	48 500	16 528	24 818
CAPITAL OUTLAY EXPENDITURE	1 783	3 414	1 335	855	1 999	3 211	1 981
CONSTRUCTION	313	2 767	436	12	916	1 377	657
OTHER	1 470	647	899	842	1 082	1 834	1 324
INTEREST ON DEBT	818	40	-	113	987	1 113	111
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	49 605	17 093	22 967	40 969	32 650	28 537	41 161
DEBT OUTSTANDING	14 865	980	-	2 400	22 710	27 725	2 295
LONG-TERM	14 865	980	-	2 400	22 710	27 725	2 295
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	10 000	-
LONG-TERM DEBT RETIRED	1 270	120	-	540	1 790	2 256	675
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 227	3 137	5 697	3 679	2 399	22 927	3 467

Item	California--Continued						
	Poway Unified	Rancho Santiago Community College	Richmond Unified	Riverside Unified	Rowland Unified	Sacramento Unified	Saddleback Community College
ENROLLMENT[1]	15 042	16 544	28 557	23 724	17 432	39 450	25 077
GENERAL REVENUE	39 550	39 410	71 501	60 657	42 569	114 543	32 867
INTERGOVERNMENTAL REVENUE	19 619	24 286	52 794	44 440	34 240	90 179	15 764
FROM FEDERAL GOVERNMENT	69	2 479	137	120	141	32	984
FROM STATES	19 411	21 807	52 600	44 229	33 944	88 375	14 763
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	915	(NA)	5 573	3 969	2 406	10 147	(NA)
FROM CITIES AND COUNTIES	139	-	57	66	155	1 221	16
FROM OTHER SCHOOL SYSTEMS	-	-	-	26	-	550	-
GENERAL REVENUE FROM OWN SOURCES	19 931	15 123	18 707	16 216	8 330	24 364	17 103
TAXES	16 626	10 773	16 133	13 745	4 732	18 919	14 115
PROPERTY TAXES ONLY	16 626	10 773	16 133	13 745	4 732	18 919	14 115
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	828	4 350	1 159	1 196	953	1 743	2 693
TUITION AND TRANSPORTATION FEES	-	-	56	-	11	66	-
SCHOOL LUNCH SALES (GROSS)	821	-	1 103	1 189	941	1 666	-
OTHER	6	4 350	1	7	1	11	2 693
INTEREST EARNINGS	1 680	-	1 088	896	713	3 468	245
MISCELLANEOUS	798	-	346	379	1 932	233	49
GENERAL EXPENDITURE	37 812	39 980	71 904	59 408	43 737	114 545	35 576
INTERGOVERNMENTAL EXPENDITURE	4	-	42	3	1 143	33	-
CURRENT OPERATION EXPENDITURE	34 864	36 738	70 765	57 970	39 613	111 375	31 241
INSTRUCTIONAL SERVICES	20 277	(NA)	38 838	32 971	22 599	66 961	(NA)
SALARIES AND WAGES	16 930	(NA)	32 238	26 880	18 794	53 088	(NA)
OTHER	14 587	36 738	31 927	24 999	17 014	44 414	31 241
CAPITAL OUTLAY EXPENDITURE	2 149	3 243	913	870	2 981	2 535	4 184
CONSTRUCTION	651	564	466	74	1 737	538	1 400
OTHER	1 498	2 679	447	796	1 244	1 997	2 784
INTEREST ON DEBT	796	-	184	565	-	602	151
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	24 901	24 996	50 018	41 317	28 943	81 752	22 166
DEBT OUTSTANDING	12 457	-	4 045	10 670	-	14 470	3 235
LONG-TERM	12 457	-	4 045	10 670	-	14 470	3 235
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	3 542	-	880	1 490	-	2 750	545
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 766	7 246	7 546	7 612	6 144	28 005	6 969

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	California--Continued						
	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified	San Diego Community College	San Diego Unified	San Francisco Community College	San Francisco Unified
ENROLLMENT[1]	20 634	19 402	27 316	38 179	108 287	25 386	58 284
GENERAL REVENUE	51 867	26 451	78 153	80 022	333 704	64 251	175 799
INTERGOVERNMENTAL REVENUE	22 992	19 769	61 155	64 043	205 504	56 342	145 107
FROM FEDERAL GOVERNMENT	21	1 668	532	11 904	10 464	3 627	2 507
FROM STATES	22 772	18 060	60 119	51 361	188 044	52 715	136 209
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	675	(NA)	5 904	(NA)	23 629	(NA)	17 843
FROM CITIES AND COUNTIES	193	42	504	778	6 996	-	6 390
FROM OTHER SCHOOL SYSTEMS	7	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	28 874	6 682	16 997	15 979	128 200	7 909	30 692
TAXES	25 164	4 286	13 539	13 484	104 045	3 229	24 389
PROPERTY TAXES ONLY	25 164	4 286	13 539	13 484	104 045	3 229	24 389
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	770	2 396	1 683	1 921	6 055	4 680	2 158
TUITION AND TRANSPORTATION FEES	-	-	32	-	448	-	-
SCHOOL LUNCH SALES (GROSS)	762	-	1 624	-	5 514	-	2 147
OTHER	7	2 396	27	1 921	93	4 680	11
INTEREST EARNINGS	1 740	-	1 540	573	11 468	-	1 189
MISCELLANEOUS	1 202	-	235	-	6 632	-	2 956
GENERAL EXPENDITURE	50 963	25 576	75 440	74 295	330 321	69 142	178 012
INTERGOVERNMENTAL EXPENDITURE	569	-	14	-	26	-	[2]6 172
CURRENT OPERATION EXPENDITURE	48 447	23 721	73 786	72 011	324 396	66 744	169 111
INSTRUCTIONAL SERVICES	29 902	(NA)	41 674	(NA)	179 198	(NA)	94 302
SALARIES AND WAGES	24 560	(NA)	32 983	(NA)	147 915	(NA)	77 698
OTHER	18 545	23 721	32 112	72 011	145 198	66 744	74 809
CAPITAL OUTLAY EXPENDITURE	724	1 855	1 346	2 196	5 391	2 378	2 729
CONSTRUCTION	334	1 175	106	1 987	1 451	931	846
OTHER	389	681	1 239	208	3 940	1 448	1 882
INTEREST ON DEBT	1 223	-	294	89	508	20	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 591	16 712	50 173	52 945	232 441	48 960	121 365
DEBT OUTSTANDING	19 790	-	5 360	1 616	10 801	490	([3])
LONG-TERM	19 790	-	5 360	1 616	10 801	490	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 280	-	2 285	600	2 490	5	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 241	3 926	14 490	15 719	62 664	16 236	10 920

Item	California--Continued						
	San Joaquin Delta Community College	San Jose Community College	San Jose Unified	San Juan Unified	San Mateo Community College	Santa Ana Unified	Santa Monica Community College
ENROLLMENT[1]	20 627	18 556	31 927	43 110	32 760	32 251	18 398
GENERAL REVENUE	28 829	32 900	95 260	114 549	48 395	83 922	23 628
INTERGOVERNMENTAL REVENUE	18 832	18 626	63 157	89 604	23 605	53 908	19 390
FROM FEDERAL GOVERNMENT	1 292	3 509	10	218	2 158	-	955
FROM STATES	17 540	15 092	59 092	86 499	21 447	51 593	18 436
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	(NA)	7 371	5 041	(NA)	5 814	(NA)
FROM CITIES AND COUNTIES	-	25	420	2 382	-	1 277	-
FROM OTHER SCHOOL SYSTEMS	-	-	3 635	506	-	1 037	-
GENERAL REVENUE FROM OWN SOURCES	9 997	14 274	32 103	24 945	24 790	30 014	4 238
TAXES	5 648	9 370	28 572	20 309	16 117	24 969	1 844
PROPERTY TAXES ONLY	5 648	9 370	28 572	20 309	16 117	24 969	1 844
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 283	4 903	1 037	2 325	7 397	1 427	2 142
TUITION AND TRANSPORTATION FEES	-	-	29	106	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	-	969	2 217	-	1 415	-
OTHER	4 283	4 903	39	2	7 397	12	2 142
INTEREST EARNINGS	-	-	1 360	927	67	3 043	-
MISCELLANEOUS	66	-	1 133	1 384	1 209	575	252
GENERAL EXPENDITURE	26 795	32 499	100 279	112 885	49 354	88 771	23 876
INTERGOVERNMENTAL EXPENDITURE	-	-	28	450	-	24	-
CURRENT OPERATION EXPENDITURE	25 820	30 822	97 056	108 307	47 270	83 305	22 617
INSTRUCTIONAL SERVICES	(NA)	(NA)	62 371	63 175	(NA)	50 303	(NA)
SALARIES AND WAGES	(NA)	(NA)	50 272	52 919	(NA)	40 679	(NA)
OTHER	25 820	30 822	34 684	45 132	47 270	33 002	22 617
CAPITAL OUTLAY EXPENDITURE	685	1 677	1 707	3 667	1 977	4 378	1 260
CONSTRUCTION	13	1 473	719	2 277	338	3 062	850
OTHER	672	204	988	1 390	1 639	1 317	410
INTEREST ON DEBT	290	-	1 488	462	106	1 063	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	17 343	21 827	69 829	81 023	31 101	59 376	15 832
DEBT OUTSTANDING	4 220	-	28 430	10 895	3 720	20 149	-
LONG-TERM	4 220	-	28 430	10 895	3 720	20 149	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 055	-	3 345	1 631	760	3 311	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 638	15 365	5 160	6 088	8 962	14 548	3 958

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	California--Continued						
	Simi Valley Unified	Sonoma County Junior College	South County Community College	State Center Community College	Stockton Unified	Sweetwater Union High	Torrance Unified
ENROLLMENT[1]	18 945	20 943	17 767	18 981	23 771	22 392	21 107
GENERAL REVENUE	50 393	26 212	26 936	32 844	71 462	61 083	54 209
INTERGOVERNMENTAL REVENUE	36 464	17 995	18 837	19 204	58 851	46 756	40 166
FROM FEDERAL GOVERNMENT	-	1 688	950	2 722	35	45	166
FROM STATES	36 324	15 520	17 886	16 483	58 548	46 567	39 809
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 381	(NA)	(NA)	(NA)	8 575	3 433	1 010
FROM CITIES AND COUNTIES	48	786	-	-	142	132	107
FROM OTHER SCHOOL SYSTEMS	92	-	-	-	126	12	84
GENERAL REVENUE FROM OWN SOURCES	13 929	8 217	8 100	13 640	12 611	14 327	14 043
TAXES	10 837	6 772	5 096	8 167	10 412	11 699	9 993
PROPERTY TAXES ONLY	10 837	6 772	5 096	8 167	10 412	11 699	9 993
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 215	1 445	2 930	5 473	649	483	1 490
TUITION AND TRANSPORTATION FEES	-	-	-	-	31	27	33
SCHOOL LUNCH SALES (GROSS)	1 190	-	-	-	613	455	1 455
OTHER	25	1 445	2 930	5 473	5	2	2
INTEREST EARNINGS	1 573	-	-	-	1 133	1 092	1 980
MISCELLANEOUS	304	-	73	-	416	1 054	579
GENERAL EXPENDITURE	51 014	25 408	30 222	32 250	69 567	58 805	61 393
INTERGOVERNMENTAL EXPENDITURE	18	-	-	-	13	125	1 459
CURRENT OPERATION EXPENDITURE	49 917	24 878	28 132	30 914	67 026	57 820	56 205
INSTRUCTIONAL SERVICES	29 027	(NA)	(NA)	(NA)	37 218	34 412	34 119
SALARIES AND WAGES	22 859	(NA)	(NA)	(NA)	29 924	27 909	27 568
OTHER	20 890	24 878	28 132	30 914	29 807	23 409	22 086
CAPITAL OUTLAY EXPENDITURE	895	500	1 958	1 336	2 178	579	3 487
CONSTRUCTION	22	-	430	831	1 056	2	2 514
OTHER	874	500	1 528	505	1 123	578	973
INTEREST ON DEBT	183	31	131	-	350	279	243
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 860	18 099	17 533	18 432	46 592	41 520	41 668
DEBT OUTSTANDING	2 610	729	4 630	-	6 813	4 745	5 290
LONG-TERM	2 610	729	4 630	-	6 813	4 745	5 290
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 165	35	685	-	832	1 300	1 030
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	4 267	-	7 521	-	11 427	6 234	11 034

Item	California--Continued				Colorado		
	Ventura County Community College	Visalia Unified	West Valley College	Yosemite College	Adams-Arapahoe	Boulder Valley	Cherry Creek
ENROLLMENT[1]	27 866	15 307	23 658	15 234	24 214	20 322	22 668
GENERAL REVENUE	39 374	39 292	30 330	26 396	74 185	72 120	94 389
INTERGOVERNMENTAL REVENUE	25 911	31 164	15 621	16 981	38 198	28 329	29 301
FROM FEDERAL GOVERNMENT	1 715	7	1 191	1 533	290	47	8
FROM STATES	24 196	30 650	14 430	15 448	37 909	28 281	29 292
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	2 405	(NA)	(NA)	1 782	2 298	826
FROM CITIES AND COUNTIES	-	81	-	-	-	1	-
FROM OTHER SCHOOL SYSTEMS	-	427	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	13 463	8 128	14 709	9 415	35 986	43 791	65 088
TAXES	9 767	6 557	11 420	7 913	28 101	33 726	49 609
PROPERTY TAXES ONLY	9 767	6 557	11 420	7 913	28 101	33 726	49 609
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 414	846	3 247	1 502	2 871	2 542	3 495
TUITION AND TRANSPORTATION FEES	-	-	-	-	516	88	252
SCHOOL LUNCH SALES (GROSS)	-	839	-	-	1 407	1 234	1 713
OTHER	3 414	8	3 247	1 502	948	1 220	1 530
INTEREST EARNINGS	-	544	-	-	3 006	3 853	3 736
MISCELLANEOUS	283	181	41	-	2 008	3 670	8 248
GENERAL EXPENDITURE	41 727	40 447	32 378	27 405	89 917	78 252	83 660
INTERGOVERNMENTAL EXPENDITURE	-	551	-	-	425	151	353
CURRENT OPERATION EXPENDITURE	40 794	37 874	28 566	25 451	63 148	61 226	66 033
INSTRUCTIONAL SERVICES	(NA)	22 141	(NA)	(NA)	30 484	29 371	32 584
SALARIES AND WAGES	(NA)	18 119	(NA)	(NA)	27 181	27 342	30 038
OTHER	40 794	15 733	28 566	25 451	32 664	31 854	33 449
CAPITAL OUTLAY EXPENDITURE	886	1 965	3 782	1 950	21 782	14 706	11 721
CONSTRUCTION	274	1 115	724	544	16 591	11 351	6 184
OTHER	612	850	3 057	1 406	5 191	3 354	5 537
INTEREST ON DEBT	47	57	30	4	4 562	2 170	5 553
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	27 496	27 499	21 107	17 761	43 640	43 302	45 111
DEBT OUTSTANDING	1 000	1 035	990	40	58 370	20 940	42 421
LONG-TERM	1 000	1 035	990	40	58 370	20 940	42 421
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	17 465	-	-
LONG-TERM DEBT RETIRED	700	125	25	40	1 905	2 885	4 892
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	2 166	3 814	16 312	2 488	10 920	65 055	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Colorado—Continued						
	Colorado Springs	Denver	Jefferson County	Littleton	Mesa Valley	Northglenn-Thornton	Poudre
ENROLLMENT[1]	29 843	62 309	76 530	16 550	16 516	18 824	15 234
GENERAL REVENUE	89 289	236 721	233 134	49 784	44 585	53 523	43 320
INTERGOVERNMENTAL REVENUE	42 876	83 968	109 906	26 614	22 273	30 945	17 910
FROM FEDERAL GOVERNMENT	772	2 303	159	4	28	29	13
FROM STATES	42 105	81 665	109 747	26 610	22 168	30 917	17 802
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 881	16 976	5 432	877	1 605	1 526	1 430
FROM CITIES AND COUNTIES	-	-	-	-	77	-	95
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	46 412	152 754	123 227	23 171	22 312	22 578	25 410
TAXES	37 680	138 628	99 493	20 779	17 494	16 878	21 610
PROPERTY TAXES ONLY	37 680	138 628	99 493	20 779	17 494	16 878	21 610
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 908	3 641	16 425	1 100	1 841	2 384	1 854
TUITION AND TRANSPORTATION FEES	648	398	2 907	-	27	-	15
SCHOOL LUNCH SALES (GROSS)	1 394	3 088	5 532	938	1 039	1 229	988
OTHER	1 866	155	7 986	162	775	1 155	851
INTEREST EARNINGS	2 130	8 744	4 962	721	2 336	2 696	1 320
MISCELLANEOUS	2 694	1 741	2 347	571	642	621	626
GENERAL EXPENDITURE	85 426	[4]223 586	246 036	48 627	60 725	55 765	43 671
INTERGOVERNMENTAL EXPENDITURE	462	811	186	860	89	230	5
CURRENT OPERATION EXPENDITURE	80 088	208 481	223 457	43 382	38 393	47 055	39 555
INSTRUCTIONAL SERVICES	39 979	118 003	104 932	21 901	18 800	23 220	21 489
SALARIES AND WAGES	37 726	112 473	96 733	20 181	17 419	21 474	20 212
OTHER	40 109	90 478	118 524	21 481	19 593	23 835	18 066
CAPITAL OUTLAY EXPENDITURE	3 889	13 819	20 194	3 215	19 885	5 428	3 407
CONSTRUCTION	1 030	9 367	6 278	1 269	14 130	1 996	1 191
OTHER	2 859	4 452	13 916	1 946	5 754	3 432	2 215
INTEREST ON DEBT	987	476	2 199	1 170	2 358	3 052	705
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	55 204	165 829	156 337	30 764	25 936	32 911	27 987
DEBT OUTSTANDING	13 145	7 410	44 575	20 970	23 460	42 735	11 855
LONG-TERM	13 145	7 410	44 575	20 970	23 460	42 735	11 855
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5 765	3 160	5 380	1 610	-	1 035	1 270
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 386	48 401	17 157	64 185	7 380	27 393	4 725

Item	Colorado—Continued	Connecticut			Delaware	District of Columbia	Florida
	Pueblo	Bridgeport	Hartford	New Haven	Christiana		Alachua County
ENROLLMENT[1]	19 449	19 733	23 626	17 465	15 018	91 828	21 771
GENERAL REVENUE	58 827	59 594	97 935	57 394	49 986	344 527	63 334
INTERGOVERNMENTAL REVENUE	33 854	32 555	62 160	33 982	34 304	36 242	44 132
FROM FEDERAL GOVERNMENT	38	104	650	1 759	-	36 242	369
FROM STATES	33 816	32 294	61 480	31 977	33 570	-	43 762
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 781	6 352	8 596	6 391	3 848	-	4 663
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	157	31	246	734	-	-
GENERAL REVENUE FROM OWN SOURCES	24 972	27 039	35 775	23 412	15 682	308 285	19 203
TAXES	21 876	-	-	-	13 698	-	13 918
PROPERTY TAXES ONLY	21 876	-	-	-	13 698	-	13 918
CONTRIBUTION FROM PARENT GOVERNMENT	-	26 549	34 430	22 980	-	306 518	-
CURRENT CHARGES	1 626	456	726	432	903	1 767	3 109
TUITION AND TRANSPORTATION FEES	171	-	-	1	-	-	84
SCHOOL LUNCH SALES (GROSS)	728	372	628	353	888	1 421	1 412
OTHER	728	84	98	78	15	346	1 613
INTEREST EARNINGS	987	-	65	-	783	-	1 516
MISCELLANEOUS	483	33	554	-	299	-	639
GENERAL EXPENDITURE	53 868	56 316	94 085	54 717	50 255	352 175	64 598
INTERGOVERNMENTAL EXPENDITURE	113	804	231	976	556	-	-
CURRENT OPERATION EXPENDITURE	51 008	54 173	90 310	51 582	48 992	331 673	56 079
INSTRUCTIONAL SERVICES	26 589	36 717	59 970	33 344	30 078	195 282	28 882
SALARIES AND WAGES	24 927	29 558	43 447	28 157	27 591	184 228	22 071
OTHER	24 419	17 456	30 340	18 238	18 914	136 391	27 197
CAPITAL OUTLAY EXPENDITURE	2 386	540	1 983	686	708	20 502	7 855
CONSTRUCTION	1 020	-	-	-	132	5 806	2 589
OTHER	1 366	540	1 983	686	576	14 696	5 266
INTEREST ON DEBT	360	799	1 561	1 473	-	-	665
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	36 265	37 520	61 318	35 979	34 306	267 172	36 690
DEBT OUTSTANDING	4 055	12 665	30 715	20 456	-	-	12 540
LONG-TERM	4 055	12 665	30 715	20 456	-	-	12 540
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	1 000
LONG-TERM DEBT RETIRED	2 175	1 855	3 650	2 677	-	-	1 295
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 073	-	-	-	-	-	11 984

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Florida--Continued						
	Bay County	Brevard County	Broward Community College	Broward County	Clay County	Dade County	Duval County
ENROLLMENT[1]	19 735	44 413	20 848	125 781	16 953	222 058	99 163
GENERAL REVENUE	53 418	121 063	34 368	427 611	40 715	764 785	264 952
INTERGOVERNMENTAL REVENUE	40 298	75 566	19 804	202 567	30 584	433 208	199 101
FROM FEDERAL GOVERNMENT	1 470	2 570	480	1 735	404	9 385	3 192
FROM STATES	38 823	72 996	19 281	200 832	30 155	423 566	195 268
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 870	5 738	(NA)	19 484	1 132	49 825	20 780
FROM CITIES AND COUNTIES	-	-	42	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	5	-	-	-	26	258	642
GENERAL REVENUE FROM OWN SOURCES	13 120	45 496	14 564	225 044	10 131	331 576	65 850
TAXES	9 095	37 071	-	179 642	6 591	266 905	45 199
PROPERTY TAXES ONLY	9 095	37 071	-	179 642	6 591	266 905	45 199
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 939	3 963	13 859	22 320	2 555	32 905	13 003
TUITION AND TRANSPORTATION FEES	-	3	-	-	-	194	5
SCHOOL LUNCH SALES (GROSS)	1 639	3 960	-	7 913	1 364	11 817	6 640
OTHER	1 300	-	13 859	14 406	1 191	20 895	6 359
INTEREST EARNINGS	777	2 645	-	14 969	726	20 946	5 448
MISCELLANEOUS	310	1 818	705	8 113	259	10 820	2 199
GENERAL EXPENDITURE	55 241	120 514	41 181	403 541	41 068	774 813	262 361
INTERGOVERNMENTAL EXPENDITURE	10	61	-	198	-	352	11
CURRENT OPERATION EXPENDITURE	50 548	106 820	35 850	359 062	35 366	696 973	248 866
INSTRUCTIONAL SERVICES	28 462	59 739	(NA)	189 959	19 683	387 495	133 683
SALARIES AND WAGES	22 369	47 738	(NA)	147 856	15 393	316 942	102 071
OTHER	22 086	47 081	35 850	169 103	15 683	309 479	115 183
CAPITAL OUTLAY EXPENDITURE	4 565	12 577	5 126	38 581	5 270	72 741	11 665
CONSTRUCTION	2 939	4 349	3 730	12 922	2 647	18 923	1 406
OTHER	1 626	8 228	1 395	25 659	2 623	53 817	10 260
INTEREST ON DEBT	118	1 057	205	5 700	432	4 748	1 819
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	33 270	74 538	25 142	234 182	23 478	473 798	159 120
DEBT OUTSTANDING	2 063	18 960	3 211	109 764	12 004	83 710	29 887
LONG-TERM	2 063	18 960	3 211	109 764	12 004	83 710	29 887
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	1 000	-	-	-
LONG-TERM DEBT RETIRED	84	2 870	199	15 737	1 177	4 280	1 265
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	326	28 617	5 320	10 284	6 119	196 594	52 920

Item	Florida--Continued						
	Escambia County	Hillsborough County	Lake County	Lee County	Leon County	Manatee County	Marion County
ENROLLMENT[1]	40 703	110 562	17 453	30 265	22 176	20 989	22 823
GENERAL REVENUE	111 741	324 312	47 882	104 863	73 588	66 498	65 438
INTERGOVERNMENTAL REVENUE	82 599	228 425	32 771	49 718	49 011	34 593	44 496
FROM FEDERAL GOVERNMENT	1 052	4 253	21	857	415	111	136
FROM STATES	81 546	224 171	32 748	48 551	48 571	34 471	43 378
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	8 862	24 143	3 392	5 536	6 221	4 226	5 304
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	1	-	2	309	25	11	982
GENERAL REVENUE FROM OWN SOURCES	29 142	95 888	15 111	55 145	24 577	31 905	20 942
TAXES	18 641	69 618	10 724	45 464	17 392	26 438	15 240
PROPERTY TAXES ONLY	18 641	69 618	10 724	45 464	17 392	26 438	15 240
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	6 041	14 918	3 060	5 328	3 573	3 773	3 317
TUITION AND TRANSPORTATION FEES	-	19	-	9	1	2	3
SCHOOL LUNCH SALES (GROSS)	2 818	8 149	1 309	2 497	1 362	2 021	1 582
OTHER	3 223	6 750	1 751	2 822	2 210	1 750	1 732
INTEREST EARNINGS	2 255	8 206	730	2 683	1 482	1 287	1 327
MISCELLANEOUS	2 206	3 145	597	1 669	2 131	408	1 057
GENERAL EXPENDITURE	113 004	312 593	49 119	102 917	71 691	63 382	68 135
INTERGOVERNMENTAL EXPENDITURE	20	164	33	28	31	73	-
CURRENT OPERATION EXPENDITURE	104 054	285 968	45 104	86 323	63 397	57 081	55 194
INSTRUCTIONAL SERVICES	55 562	153 920	24 672	42 725	31 831	31 473	29 344
SALARIES AND WAGES	43 698	118 030	18 961	33 449	24 554	23 996	22 614
OTHER	48 493	132 047	20 433	43 598	31 566	25 608	25 849
CAPITAL OUTLAY EXPENDITURE	8 146	22 530	3 535	15 832	7 476	4 944	12 692
CONSTRUCTION	723	5 770	1 187	10 707	1 011	1 306	8 917
OTHER	7 423	16 761	2 347	5 125	6 465	3 638	3 775
INTEREST ON DEBT	783	3 931	447	733	787	1 284	249
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	68 497	187 445	29 773	56 913	39 606	37 238	35 368
DEBT OUTSTANDING	20 744	64 908	7 120	19 467	13 375	21 447	5 567
LONG-TERM	20 744	64 908	7 120	19 467	13 375	21 447	5 567
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	140	-	550	1 055	-	-	-
LONG-TERM DEBT RETIRED	1 607	5 089	230	3 708	1 310	1 863	274
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	15 801	52 389	6 159	11 313	12 765	12 953	10 334

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Florida--Continued						
	Miami-Dade Community College	Okaloosa County	Orange County	Palm Beach County	Pasco County	Pinellas County	Polk County
ENROLLMENT[1]	35 536	22 626	78 745	70 997	26 313	84 491	57 120
GENERAL REVENUE	90 114	59 257	237 629	241 244	76 544	274 851	167 797
INTERGOVERNMENTAL REVENUE	58 426	45 278	155 862	91 867	47 496	146 061	109 214
FROM FEDERAL GOVERNMENT	5 840	2 773	1 626	199	525	2 109	390
FROM STATES	52 519	42 505	154 108	91 198	46 971	143 823	108 811
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	3 145	14 647	15 035	4 142	13 156	12 662
FROM CITIES AND COUNTIES	67	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	128	470	-	130	12
GENERAL REVENUE FROM OWN SOURCES	31 688	13 979	81 767	149 377	29 048	128 790	58 583
TAXES	-	7 541	61 909	125 926	21 705	102 247	44 385
PROPERTY TAXES ONLY	-	7 541	61 909	125 926	21 705	102 247	44 385
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	31 510	4 893	13 862	13 520	2 056	15 228	7 557
TUITION AND TRANSPORTATION FEES	-	-	6	10	-	207	161
SCHOOL LUNCH SALES (GROSS)	-	1 848	6 873	5 416	-	5 727	4 003
OTHER	31 510	3 045	6 984	8 094	2 056	9 294	3 393
INTEREST EARNINGS	1	892	4 070	7 878	2 134	7 680	5 606
MISCELLANEOUS	178	653	1 926	2 053	3 153	3 636	1 035
GENERAL EXPENDITURE	96 460	59 320	232 237	251 222	75 478	262 250	159 854
INTERGOVERNMENTAL EXPENDITURE	-	-	97	223	9	-	67
CURRENT OPERATION EXPENDITURE	90 254	56 081	211 350	209 329	65 543	231 905	144 546
INSTRUCTIONAL SERVICES	(NA)	29 670	118 503	113 053	33 142	128 463	82 494
SALARIES AND WAGES	(NA)	23 271	90 978	86 964	25 649	96 879	64 736
OTHER	90 254	26 411	92 847	96 276	32 401	103 442	62 052
CAPITAL OUTLAY EXPENDITURE	5 557	2 651	19 435	40 206	8 450	28 470	14 306
CONSTRUCTION	3 343	660	8 688	18 944	4 530	10 676	7 571
OTHER	2 214	1 991	10 747	21 262	3 920	17 795	6 735
INTEREST ON DEBT	649	588	1 355	1 464	1 478	1 875	935
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	58 278	36 198	139 614	135 543	42 153	150 583	98 568
DEBT OUTSTANDING	11 510	10 021	25 740	28 205	25 045	54 679	17 580
LONG-TERM	11 510	10 021	25 740	28 205	25 045	54 679	17 580
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	1 355	-	-
LONG-TERM DEBT RETIRED	575	719	3 035	5 309	1 240	3 896	895
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 177	657	65 165	44 803	4 564	75 271	53 009

Item	Florida—Continued				Georgia		
	St. Petersburg Junior College	Sarasota County	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah
ENROLLMENT[1]	15 430	23 498	36 738	36 057	67 919	25 045	31 046
GENERAL REVENUE	25 860	86 453	97 627	106 050	214 376	58 844	73 291
INTERGOVERNMENTAL REVENUE	17 553	33 858	67 104	57 927	99 656	36 425	44 098
FROM FEDERAL GOVERNMENT	673	448	29	100	3 100	144	590
FROM STATES	16 879	32 732	67 073	57 769	95 861	36 281	43 508
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	4 706	4 684	6 740	11 232	5 139	6 557
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	677	2	58	695	-	-
GENERAL REVENUE FROM OWN SOURCES	8 307	52 595	30 523	48 123	114 721	22 420	29 193
TAXES	3	43 745	23 123	35 208	100 877	18 505	25 636
PROPERTY TAXES ONLY	3	43 745	23 123	35 208	100 877	18 505	25 636
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	8 175	5 106	4 392	4 679	3 162	1 711	1 572
TUITION AND TRANSPORTATION FEES	-	276	-	-	630	81	132
SCHOOL LUNCH SALES (GROSS)	-	2 094	2 211	2 171	1 378	1 204	913
OTHER	8 175	2 736	2 181	2 508	1 155	426	528
INTEREST EARNINGS	66	2 750	2 055	7 324	3 456	1 299	1 434
MISCELLANEOUS	63	994	953	912	7 227	905	551
GENERAL EXPENDITURE	28 920	80 854	94 319	137 342	223 665	63 142	72 694
INTERGOVERNMENTAL EXPENDITURE	-	71	102	31	31 101	-	45
CURRENT OPERATION EXPENDITURE	25 298	70 712	87 207	88 984	214 108	57 515	68 591
INSTRUCTIONAL SERVICES	(NA)	36 230	48 105	48 354	98 070	30 990	36 691
SALARIES AND WAGES	(NA)	29 004	37 567	37 403	93 130	28 668	34 546
OTHER	25 298	34 482	39 102	40 630	116 038	26 525	31 900
CAPITAL OUTLAY EXPENDITURE	3 405	9 169	6 266	42 101	8 456	5 627	4 058
CONSTRUCTION	2 366	302	3 029	37 103	5 490	3 804	1 682
OTHER	1 040	8 866	3 236	4 998	2 966	1 823	2 375
INTEREST ON DEBT	217	902	745	6 227	-	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	17 867	46 825	59 337	59 598	149 956	41 019	50 687
DEBT OUTSTANDING	3 660	15 009	23 177	134 629	(5)	-	-
LONG-TERM	3 660	15 009	23 177	134 629	-	-	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	950	-	58 490	-	-	-
LONG-TERM DEBT RETIRED	140	826	2 717	1 382	-	-	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 479	17 640	18 713	99 907	44 160	8 495	16 315

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Georgia--Continued						
	Clayton County	Cobb County	Columbus (Muscogee Co.)	De Kalb County[6]	Dougherty County	Fulton County	Gwinnett County
ENROLLMENT[1]	31 689	55 726	30 486	72 322	19 667	35 653	40 261
GENERAL REVENUE	71 285	122 699	76 360	210 724	44 416	99 171	90 482
INTERGOVERNMENTAL REVENUE	40 635	64 037	48 832	93 446	30 393	42 476	47 823
FROM FEDERAL GOVERNMENT	254	356	1 449	2 755	458	285	4
FROM STATES	40 381	63 681	47 309	90 691	29 905	42 119	47 818
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 765	3 547	6 082	4 832	4 361	2 621	1 411
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	73	-	30	72	-
GENERAL REVENUE FROM OWN SOURCES	30 650	58 662	27 528	117 278	14 023	56 695	42 659
TAXES	26 263	45 562	20 963	92 119	11 780	49 776	30 554
PROPERTY TAXES ONLY	26 263	45 562	20 963	92 119	11 780	49 776	30 554
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 160	6 845	4 125	2 494	1 349	3 400	3 907
TUITION AND TRANSPORTATION FEES	71	627	122	274	84	166	111
SCHOOL LUNCH SALES (GROSS)	2 551	5 271	3 485	990	931	2 628	3 112
OTHER	539	947	518	1 230	334	606	684
INTEREST EARNINGS	935	4 268	1 721	6 422	246	2 581	3 180
MISCELLANEOUS	292	1 986	718	16 243	647	938	5 018
GENERAL EXPENDITURE	68 631	117 398	76 028	207 061	42 858	[4]97 594	90 594
INTERGOVERNMENTAL EXPENDITURE	33	201	28	-	-	876	-
CURRENT OPERATION EXPENDITURE	61 934	101 140	68 486	196 728	41 283	83 826	74 453
INSTRUCTIONAL SERVICES	36 020	57 727	37 824	104 478	22 600	49 240	41 219
SALARIES AND WAGES	34 145	54 417	35 608	97 462	21 209	46 839	38 274
OTHER	25 915	43 413	30 662	92 250	18 683	34 586	33 234
CAPITAL OUTLAY EXPENDITURE	4 392	11 283	6 893	6 281	1 545	10 884	13 930
CONSTRUCTION	2 675	7 849	4 964	1 697	434	9 188	9 325
OTHER	1 717	3 434	1 929	4 584	1 111	1 696	4 605
INTEREST ON DEBT	2 272	4 774	621	4 052	30	2 009	2 211
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	47 626	78 718	51 765	133 539	31 029	67 223	53 282
DEBT OUTSTANDING	37 399	73 275	11 547	80 550	560	28 700	48 020
LONG-TERM	37 399	73 275	11 547	80 550	560	28 700	48 020
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	10 000
LONG-TERM DEBT RETIRED	1 155	2 665	472	4 345	160	2 525	1 305
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 273	37 249	13 812	42 753	4 703	14 730	29 494

Item	Georgia—Continued	Hawaii	Idaho	Illinois			
	Richmond County	Hawaii Public Schools	Boise	Chicago	Chicago City Colleges	Decatur	Du Page College
ENROLLMENT[1]	31 416	160 662	21 444	435 843	44 386	15 138	21 534
GENERAL REVENUE	75 376	452 704	40 109	1 454 278	123 466	36 710	35 566
INTERGOVERNMENTAL REVENUE	50 089	434 121	20 795	867 562	61 572	18 555	8 301
FROM FEDERAL GOVERNMENT	1 997	55 126	230	29 149	6 400	89	925
FROM STATES	46 580	378 994	20 421	837 927	55 104	16 514	7 376
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 198	-	2 419	157 648	(NA)	2 330	(NA)
FROM CITIES AND COUNTIES	-	-	-	-	68	1 193	-
FROM OTHER SCHOOL SYSTEMS	1 512	-	144	486	-	760	-
GENERAL REVENUE FROM OWN SOURCES	25 287	18 583	19 314	586 716	61 894	18 155	27 265
TAXES	21 608	-	16 238	526 676	39 786	14 436	14 440
PROPERTY TAXES ONLY	21 608	-	16 238	526 676	39 786	14 436	14 440
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 221	17 552	1 458	17 797	19 930	1 256	11 607
TUITION AND TRANSPORTATION FEES	346	1 156	14	8	-	125	-
SCHOOL LUNCH SALES (GROSS)	341	9 144	1 079	10 266	-	757	-
OTHER	534	7 252	365	7 522	19 930	374	11 607
INTEREST EARNINGS	1 088	-	1 223	16 484	1 814	1 601	948
MISCELLANEOUS	1 371	1 031	395	25 759	363	861	270
GENERAL EXPENDITURE	82 379	[4]452 704	46 882	[4]1 376 241	125 795	33 712	33 187
INTERGOVERNMENTAL EXPENDITURE	320	-	12	45 134	6 205	2 441	2 150
CURRENT OPERATION EXPENDITURE	72 237	423 245	41 792	1 298 556	115 891	30 546	28 917
INSTRUCTIONAL SERVICES	36 406	275 352	30 265	694 983	(NA)	18 631	(NA)
SALARIES AND WAGES	33 692	249 792	28 975	583 124	(NA)	17 248	(NA)
OTHER	35 831	147 893	11 527	603 573	115 891	11 915	28 917
CAPITAL OUTLAY EXPENDITURE	8 628	29 459	2 803	16 852	3 126	259	1 547
CONSTRUCTION	6 951	19 562	2 284	7 446	147	-	-
OTHER	1 677	9 897	520	9 406	2 979	259	1 547
INTEREST ON DEBT	1 194	-	2 274	15 698	574	466	572
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	51 712	329 235	33 536	847 439	85 488	21 661	19 964
DEBT OUTSTANDING	11 800	-	14 419	[7]285 260	35 950	9 180	10 225
LONG-TERM	11 800	-	10 929	285 260	35 950	9 180	10 225
SHORT-TERM	-	-	3 490	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	30 000	-	-
LONG-TERM DEBT RETIRED	455	-	-	32 215	6 000	715	1 475
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	18 791	-	7 983	319 809	25 048	5 092	16 353

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Illinois--Continued						
	East St. Louis	Elgin	Peoria	Rockford	Schaumberg	Triton College	William Rainey Harper College
ENROLLMENT[1]	19 894	25 125	18 979	30 486	15 461	23 798	17 960
GENERAL REVENUE	63 940	62 263	62 143	90 503	46 329	35 151	26 929
INTERGOVERNMENTAL REVENUE	58 026	27 926	33 260	45 581	15 583	9 124	6 477
FROM FEDERAL GOVERNMENT	54	99	62	110	-	1 009	336
FROM STATES	55 959	27 533	24 898	39 111	13 613	7 796	6 122
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 824	2 588	5 530	4 758	661	(NA)	(NA)
FROM CITIES AND COUNTIES	1 863	-	7 969	5 996	1 965	319	20
FROM OTHER SCHOOL SYSTEMS	151	294	331	364	5	-	-
GENERAL REVENUE FROM OWN SOURCES	5 914	34 337	28 883	44 923	30 746	26 026	20 452
TAXES	4 072	30 410	24 873	33 390	28 762	11 900	8 981
PROPERTY TAXES ONLY	4 072	30 410	24 873	33 390	28 762	11 900	8 981
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	225	2 290	1 349	1 704	246	13 868	10 667
TUITION AND TRANSPORTATION FEES	-	92	97	183	171	-	-
SCHOOL LUNCH SALES (GROSS)	181	1 416	862	1 351	56	-	-
OTHER	43	782	390	171	19	13 868	10 667
INTEREST EARNINGS	1 387	1 322	2 423	1 616	1 521	258	749
MISCELLANEOUS	231	316	238	8 212	216	-	55
GENERAL EXPENDITURE	64 410	73 457	56 459	96 283	40 679	32 622	28 433
INTERGOVERNMENTAL EXPENDITURE	604	1 060	1 279	1 159	661	-	-
CURRENT OPERATION EXPENDITURE	59 394	61 298	51 865	77 590	38 085	30 880	26 258
INSTRUCTIONAL SERVICES	35 045	39 307	28 699	48 559	23 068	(NA)	(NA)
SALARIES AND WAGES	33 355	36 667	27 430	46 765	22 253	(NA)	(NA)
OTHER	24 349	21 991	23 166	29 031	15 016	30 880	26 258
CAPITAL OUTLAY EXPENDITURE	4 313	10 765	1 796	15 344	1 142	1 457	1 914
CONSTRUCTION	-	9 137	-	14 193	225	312	883
OTHER	4 313	1 628	1 796	1 150	917	1 144	1 030
INTEREST ON DEBT	99	334	1 519	2 190	792	285	262
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	44 087	46 125	37 057	59 964	28 111	19 898	17 001
DEBT OUTSTANDING	1 500	20 600	13 700	46 628	13 200	4 090	4 720
LONG-TERM	1 500	20 600	3 600	35 428	13 200	4 090	4 720
SHORT-TERM	-	-	10 100	11 200	-	-	-
LONG-TERM DEBT ISSUED	-	13 250	3 000	25 000	-	-	-
LONG-TERM DEBT RETIRED	300	2 950	220	1 947	2 750	1 045	1 360
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 694	8 144	9 570	23 047	11 263	4 482	9 175

Item	Indiana						Iowa
	Evansville-Vanderburgh	Fort Wayne	Gary	Indianapolis	South Bend	Vigo County	Cedar Rapids
ENROLLMENT[1]	22 664	31 630	29 398	59 514	21 986	17 758	19 835
GENERAL REVENUE	61 187	84 529	77 251	168 150	62 882	41 586	57 446
INTERGOVERNMENTAL REVENUE	34 335	46 047	48 674	109 148	35 381	23 698	31 084
FROM FEDERAL GOVERNMENT	3	32	249	-	1 715	-	-
FROM STATES	34 213	43 258	47 227	101 677	33 208	23 664	30 344
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 283	4 648	6 156	14 614	3 651	1 825	1 145
FROM CITIES AND COUNTIES	1	104	823	7 297	-	2	-
FROM OTHER SCHOOL SYSTEMS	118	2 653	374	174	458	32	740
GENERAL REVENUE FROM OWN SOURCES	26 852	38 482	28 577	59 001	27 500	17 887	26 362
TAXES	23 275	30 692	24 740	48 322	23 651	15 330	23 469
PROPERTY TAXES ONLY	23 275	30 692	24 740	48 322	23 651	15 330	23 469
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 317	3 418	1 374	985	1 976	1 916	1 807
TUITION AND TRANSPORTATION FEES	168	56	46	118	6	22	114
SCHOOL LUNCH SALES (GROSS)	1 405	2 023	808	275	1 381	1 431	1 355
OTHER	743	1 339	520	592	589	462	337
INTEREST EARNINGS	750	2 206	1 984	7 137	677	307	412
MISCELLANEOUS	510	2 165	478	2 557	1 196	334	675
GENERAL EXPENDITURE	64 313	89 684	80 891	166 703	65 048	41 144	57 220
INTERGOVERNMENTAL EXPENDITURE	1 132	1 610	1 377	14 327	1 196	2 262	241
CURRENT OPERATION EXPENDITURE	56 862	79 436	74 002	147 612	59 583	36 972	54 624
INSTRUCTIONAL SERVICES	32 432	42 570	39 094	81 064	31 857	19 729	31 961
SALARIES AND WAGES	31 397	39 708	36 795	78 752	30 825	18 979	26 307
OTHER	24 430	36 867	34 908	66 548	27 726	17 243	22 663
CAPITAL OUTLAY EXPENDITURE	6 034	8 047	4 159	4 732	3 524	1 590	2 203
CONSTRUCTION	5 220	4 942	4 006	3 207	3 177	917	1 343
OTHER	814	3 105	153	1 525	347	673	860
INTEREST ON DEBT	285	591	1 353	31	744	321	151
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	44 886	58 318	54 908	118 423	46 020	28 300	37 009
DEBT OUTSTANDING	1 626	11 617	11 860	220	8 462	7 685	2 190
LONG-TERM	1 626	6 617	-	220	2 762	5 185	2 190
SHORT-TERM	-	5 000	11 860	-	5 700	2 500	-
LONG-TERM DEBT ISSUED	1 500	-	-	-	184	1 385	-
LONG-TERM DEBT RETIRED	63	1 427	-	285	1 505	860	820
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 437	9 504	15 127	53 057	2 763	3 097	5 754

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Iowa—Continued		Kansas				Kentucky
	Davenport	Des Moines	Kansas City	Shawnee Mission	Topeka	Wichita	Fayette County
ENROLLMENT[1]	20 834	33 175	23 697	31 312	15 132	44 316	30 514
GENERAL REVENUE	55 252	98 321	66 630	89 873	48 234	128 246	72 258
INTERGOVERNMENTAL REVENUE	28 136	56 755	46 745	37 280	25 256	69 256	41 259
FROM FEDERAL GOVERNMENT	-	14	1	-	23	87	85
FROM STATES	27 757	55 307	43 636	26 939	22 228	60 672	41 170
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 147	5 123	3 396	1 460	1 907	4 389	4 233
FROM CITIES AND COUNTIES	-	-	2 322	10 341	2 824	8 497	-
FROM OTHER SCHOOL SYSTEMS	379	1 433	786	-	181	-	5
GENERAL REVENUE FROM OWN SOURCES	27 116	41 566	19 885	52 593	22 978	58 990	30 999
TAXES	23 288	36 553	13 767	43 214	18 313	50 040	27 051
PROPERTY TAXES ONLY	23 288	36 553	13 767	43 214	18 313	50 040	20 464
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 516	3 192	1 693	3 154	1 478	3 670	2 120
TUITION AND TRANSPORTATION FEES	94	607	-	-	150	372	51
SCHOOL LUNCH SALES (GROSS)	1 068	2 020	1 616	2 446	917	1 913	1 550
OTHER	354	584	77	708	411	1 386	519
INTEREST EARNINGS	1 499	992	2 940	3 335	1 869	4 576	937
MISCELLANEOUS	813	829	1 485	2 890	1 322	704	891
GENERAL EXPENDITURE	57 833	[4]98 230	60 849	93 804	45 021	[4]128 809	70 968
INTERGOVERNMENTAL EXPENDITURE	354	419	78	77	-	110	-
CURRENT OPERATION EXPENDITURE	55 706	96 209	57 391	87 608	42 134	118 545	65 685
INSTRUCTIONAL SERVICES	33 272	56 895	34 345	57 443	27 202	71 514	46 593
SALARIES AND WAGES	27 371	43 013	32 182	54 157	24 933	68 591	42 166
OTHER	22 434	39 313	23 046	30 165	14 932	47 031	19 092
CAPITAL OUTLAY EXPENDITURE	1 372	1 281	2 651	5 670	2 806	9 553	2 284
CONSTRUCTION	376	373	716	3 269	179	6 657	1 551
OTHER	996	908	1 935	2 400	2 631	2 896	733
INTEREST ON DEBT	401	321	730	449	81	601	3 000
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	36 656	64 820	40 914	64 142	29 601	84 229	50 353
DEBT OUTSTANDING	7 300	6 140	12 825	7 149	1 055	21 255	50 477
LONG-TERM	7 300	6 140	12 825	7 149	1 055	21 255	50 477
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	862	1 480	1 725	3 838	1 130	1 399	2 365
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	21 133	24 807	28 916	20 696	14 248	32 590	3 999

Item	Kentucky—Continued		Louisiana				
	Jefferson County	Pike County	Bossier Parish	Caddo Parish	Calcasieu Parish	East Baton Rouge Parish	Iberia Parish
ENROLLMENT[1]	93 775	16 570	20 406	47 422	34 435	55 623	16 280
GENERAL REVENUE	252 762	29 160	43 377	123 569	82 160	164 465	38 010
INTERGOVERNMENTAL REVENUE	147 241	24 433	29 992	78 998	48 677	100 856	24 905
FROM FEDERAL GOVERNMENT	989	163	957	478	140	1 834	22
FROM STATES	146 193	24 270	28 962	78 324	48 084	98 382	24 433
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	18 232	4 655	2 426	11 154	5 549	10 999	3 253
FROM CITIES AND COUNTIES	-	-	73	172	315	587	84
FROM OTHER SCHOOL SYSTEMS	58	-	-	24	138	54	365
GENERAL REVENUE FROM OWN SOURCES	105 521	4 727	13 385	44 571	33 484	63 608	13 106
TAXES	99 038	2 809	10 313	37 207	27 762	57 111	10 589
PROPERTY TAXES ONLY	63 420	1 318	2 544	17 176	11 751	25 113	3 193
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	5 096	996	1 629	3 318	3 011	4 386	929
TUITION AND TRANSPORTATION FEES	158	-	59	179	235	35	52
SCHOOL LUNCH SALES (GROSS)	3 343	714	841	2 332	2 191	3 405	601
OTHER	1 594	282	729	806	585	946	277
INTEREST EARNINGS	722	301	1 385	3 338	2 288	1 016	1 149
MISCELLANEOUS	665	620	57	709	422	1 096	438
GENERAL EXPENDITURE	258 864	33 322	43 830	120 505	82 217	157 526	35 970
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	1	-	126
CURRENT OPERATION EXPENDITURE	229 206	27 289	41 664	111 645	76 313	152 599	33 852
INSTRUCTIONAL SERVICES	150 381	16 358	18 394	55 010	38 646	71 321	18 881
SALARIES AND WAGES	129 711	14 361	17 952	53 494	37 753	67 482	17 482
OTHER	78 825	10 930	23 270	56 635	37 668	81 278	14 971
CAPITAL OUTLAY EXPENDITURE	22 010	5 234	1 126	8 535	3 517	3 755	1 430
CONSTRUCTION	18 108	4 262	459	3 472	2 244	1 128	604
OTHER	3 903	971	668	5 063	1 273	2 627	825
INTEREST ON DEBT	7 647	799	1 040	325	2 385	1 172	562
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	167 210	17 116	28 013	79 022	54 274	106 006	25 738
DEBT OUTSTANDING	148 990	13 155	18 272	6 000	47 345	20 060	9 590
LONG-TERM	148 990	13 155	18 272	6 000	47 345	20 060	9 590
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	13 000	4 100	-	-	4 800	-	-
LONG-TERM DEBT RETIRED	7 870	4 545	1 366	2 130	2 745	2 760	1 040
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 491	1 833	16 066	23 602	26 552	11 649	13 682

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Louisiana—Continued						
	Jefferson Parish	Lafayette Parish	Lafourche Parish	Livingston Parish	Orleans Parish	Ouachita Parish	Rapides Parish
ENROLLMENT[1]	58 440	27 849	18 300	15 410	86 785	17 274	24 306
GENERAL REVENUE	173 234	69 611	40 593	30 669	251 192	40 781	57 867
INTERGOVERNMENTAL REVENUE	88 901	41 099	26 675	21 239	135 917	27 086	43 447
FROM FEDERAL GOVERNMENT	384	593	86	-	927	56	432
FROM STATES	87 597	40 234	26 408	21 183	134 973	26 905	42 729
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 887	4 431	2 683	1 989	28 289	2 256	7 159
FROM CITIES AND COUNTIES	920	208	175	55	-	125	286
FROM OTHER SCHOOL SYSTEMS	-	64	5	-	16	-	-
GENERAL REVENUE FROM OWN SOURCES	84 332	28 513	13 918	9 430	115 275	13 695	14 420
TAXES	70 862	22 422	11 456	7 197	93 854	8 315	10 988
PROPERTY TAXES ONLY	12 057	4 352	5 782	1 782	32 973	5 492	6 870
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 213	2 217	1 273	1 293	4 026	1 716	1 720
TUITION AND TRANSPORTATION FEES	191	61	47	28	492	59	33
SCHOOL LUNCH SALES (GROSS)	3 029	1 683	914	1 003	2 059	1 364	1 274
OTHER	993	473	311	262	1 475	294	413
INTEREST EARNINGS	7 045	2 445	803	641	5 043	3 203	1 187
MISCELLANEOUS	2 212	1 429	386	299	12 352	460	525
GENERAL EXPENDITURE	180 911	89 484	41 129	32 031	221 870	39 149	56 947
INTERGOVERNMENTAL EXPENDITURE	-	-	212	-	-	-	-
CURRENT OPERATION EXPENDITURE	144 425	65 900	36 325	26 700	209 765	37 319	54 064
INSTRUCTIONAL SERVICES	74 161	35 988	17 510	13 723	101 226	16 276	25 566
SALARIES AND WAGES	71 980	34 463	16 997	12 893	97 589	14 921	23 938
OTHER	70 264	29 911	18 816	12 977	108 538	21 043	28 498
CAPITAL OUTLAY EXPENDITURE	25 525	19 337	3 062	4 860	9 038	1 065	2 232
CONSTRUCTION	20 911	18 046	2 244	3 987	4 921	275	1 112
OTHER	4 614	1 291	818	873	4 116	790	1 120
INTEREST ON DEBT	10 960	4 246	1 530	471	3 068	765	651
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	107 610	49 734	26 968	19 086	143 958	22 841	39 337
DEBT OUTSTANDING	174 757	66 805	25 365	9 160	72 005	13 345	12 905
LONG-TERM	174 757	66 805	25 365	9 160	72 005	13 345	12 905
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	59 050	25 000	-	3 185	-	-	3 050
LONG-TERM DEBT RETIRED	17 807	2 620	810	399	3 027	735	1 637
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	87 816	25 177	16 248	9 344	68 693	15 351	9 004

Item	Louisiana—Continued				Maryland		
	St. Landry Parish	St. Tammany Parish	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County	Baltimore (city)	Baltimore County Community College
ENROLLMENT[1]	19 724	23 461	16 829	21 834	65 621	119 570	23 143
GENERAL REVENUE	42 857	53 460	37 045	52 043	185 664	382 217	50 688
INTERGOVERNMENTAL REVENUE	34 834	33 119	28 112	31 827	72 265	215 006	20 806
FROM FEDERAL GOVERNMENT	13	34	-	380	3 435	281	2 749
FROM STATES	34 750	32 957	27 132	31 004	68 830	214 593	18 057
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 887	2 408	4 448	3 554	8 507	46 326	(NA)
FROM CITIES AND COUNTIES	72	129	980	232	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	212	-	132	-
GENERAL REVENUE FROM OWN SOURCES	8 023	20 340	8 933	20 217	113 399	167 211	29 882
TAXES	6 516	17 729	5 719	15 080	-	-	-
PROPERTY TAXES ONLY	1 689	3 814	1 005	4 751	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	101 516	161 167	16 602
CURRENT CHARGES	866	1 594	938	1 477	7 241	3 600	13 150
TUITION AND TRANSPORTATION FEES	57	139	35	37	1 506	86	-
SCHOOL LUNCH SALES (GROSS)	474	1 056	820	1 069	4 619	3 515	-
OTHER	335	399	883	371	1 116	-	13 150
INTEREST EARNINGS	567	800	1 183	1 494	-	-	-
MISCELLANEOUS	74	217	1 094	2 165	4 642	2 444	131
GENERAL EXPENDITURE	41 715	49 768	34 767	50 937	184 284	336 104	55 027
INTERGOVERNMENTAL EXPENDITURE	-	-	-	7	-	120	-
CURRENT OPERATION EXPENDITURE	41 434	44 717	32 536	48 282	176 841	304 073	50 910
INSTRUCTIONAL SERVICES	20 483	23 187	17 392	24 248	117 844	174 908	(NA)
SALARIES AND WAGES	20 021	22 530	16 920	22 843	109 768	165 910	(NA)
OTHER	20 951	21 531	15 144	24 004	58 997	129 166	50 910
CAPITAL OUTLAY EXPENDITURE	240	2 762	2 118	2 018	5 142	24 101	3 347
CONSTRUCTION	-	1 294	1 269	448	2 204	19 461	2 003
OTHER	240	1 468	849	1 570	2 938	4 641	1 344
INTEREST ON DEBT	40	2 289	113	661	2 301	7 809	771
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	29 390	33 943	25 034	34 742	132 293	215 326	31 193
DEBT OUTSTANDING	1 270	36 793	45 972	12 348	21 700	116 900	13 650
LONG-TERM	1 270	36 793	45 972	12 348	21 700	116 900	13 650
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	41 750	-	-	-	-
LONG-TERM DEBT RETIRED	225	2 580	325	2 420	3 360	13 100	1 170
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 901	8 617	48 833	14 886	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Maryland--Continued						
	Baltimore County	Carroll County	Charles County	Frederick County	Harford County	Howard County	Montgomery County Community College
ENROLLMENT[1]	87 977	19 447	17 048	23 164	28 646	24 256	17 715
GENERAL REVENUE	311 409	44 976	54 271	65 962	80 892	84 508	44 720
INTERGOVERNMENTAL REVENUE	76 128	20 452	24 600	26 136	37 397	22 036	14 551
FROM FEDERAL GOVERNMENT	80	20	466	427	1 812	114	1 123
FROM STATES	76 048	20 342	24 033	25 709	35 585	21 922	13 393
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	9 492	2 217	2 822	2 828	3 428	2 040	(NA)
FROM CITIES AND COUNTIES	-	-	-	-	-	-	35
FROM OTHER SCHOOL SYSTEMS	-	90	101	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	235 280	24 524	29 671	39 826	43 495	62 472	30 168
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	221 353	22 574	25 296	34 884	39 112	54 351	12 871
CURRENT CHARGES	13 188	1 750	3 160	3 559	3 218	2 725	17 238
TUITION AND TRANSPORTATION FEES	559	130	370	68	5	189	-
SCHOOL LUNCH SALES (GROSS)	7 557	1 551	1 262	1 905	2 013	2 123	-
OTHER	5 072	70	1 529	1 585	1 200	412	17 238
INTEREST EARNINGS	-	-	-	-	-	-	2
MISCELLANEOUS	739	200	1 215	1 383	1 166	5 396	58
GENERAL EXPENDITURE	303 053	45 176	53 423	66 872	78 461	81 424	46 548
INTERGOVERNMENTAL EXPENDITURE	964	-	-	99	-	-	-
CURRENT OPERATION EXPENDITURE	290 436	43 529	46 105	61 299	74 091	77 289	43 493
INSTRUCTIONAL SERVICES	187 746	27 726	27 086	35 340	45 883	47 301	(NA)
SALARIES AND WAGES	176 663	25 209	24 920	32 951	42 349	41 035	(NA)
OTHER	102 690	15 803	19 018	25 958	28 208	29 988	43 493
CAPITAL OUTLAY EXPENDITURE	8 741	1 419	7 028	4 895	3 653	2 921	2 704
CONSTRUCTION	4 033	470	6 249	2 693	2 776	1 321	1 812
OTHER	4 708	949	779	2 202	877	1 600	893
INTEREST ON DEBT	2 911	228	290	380	717	1 215	351
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	223 339	30 354	30 742	41 947	52 218	51 136	27 452
DEBT OUTSTANDING	54 436	3 650	5 150	8 730	15 244	12 802	6 234
LONG-TERM	54 436	3 650	5 150	8 730	15 244	12 802	6 234
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	2 291	-	-
LONG-TERM DEBT RETIRED	6 633	450	850	1 210	1 798	1 703	778
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	Maryland--Continued			Massachusetts			
	Montgomery County	Prince Georges County	Washington County	Boston	Brockton	New Bedford	Springfield
ENROLLMENT[1]	92 595	112 279	18 777	54 020	17 140	15 218	24 150
GENERAL REVENUE	366 153	340 472	51 716	296 251	47 026	43 385	65 922
INTERGOVERNMENTAL REVENUE	60 075	136 060	23 790	166 383	23 444	27 054	43 267
FROM FEDERAL GOVERNMENT	2 626	4 422	524	248	15	33	-
FROM STATES	57 449	131 638	23 124	165 560	23 427	26 841	43 259
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	8 731	16 790	3 958	21 622	3 523	4 505	6 534
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	143	575	2	181	9
GENERAL REVENUE FROM OWN SOURCES	306 078	204 411	27 926	129 868	23 582	16 331	22 655
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	290 575	179 960	25 606	128 700	22 540	15 438	21 545
CURRENT CHARGES	11 171	12 366	1 937	1 095	1 042	875	1 070
TUITION AND TRANSPORTATION FEES	1 795	2 354	28	20	4	7	1
SCHOOL LUNCH SALES (GROSS)	7 802	8 104	1 590	1 074	1 005	781	822
OTHER	1 574	1 909	319	1	33	86	246
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	4 331	12 085	382	74	-	19	40
GENERAL EXPENDITURE	393 208	339 289	51 377	280 289	44 709	40 232	67 617
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	915	1 044	1 457
CURRENT OPERATION EXPENDITURE	371 367	318 799	49 033	266 047	42 665	37 250	65 648
INSTRUCTIONAL SERVICES	243 997	191 749	29 757	152 073	28 547	22 443	42 750
SALARIES AND WAGES	211 032	177 108	27 226	127 987	25 558	19 810	34 298
OTHER	127 370	127 050	19 276	113 974	14 119	14 807	22 898
CAPITAL OUTLAY EXPENDITURE	20 167	18 491	2 058	298	152	142	68
CONSTRUCTION	16 272	13 894	1 245	179	-	-	-
OTHER	3 894	4 598	813	119	152	142	68
INTEREST ON DEBT	1 674	1 998	286	13 945	977	1 795	444
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	272 597	232 909	34 916	152 444	29 984	23 944	39 677
DEBT OUTSTANDING	35 394	64 636	6 150	185 115	16 030	23 025	9 380
LONG-TERM	35 394	64 636	6 150	185 115	16 030	23 025	9 380
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	6 468	7 538	1 005	15 500	2 175	2 370	1 490
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Massachusetts—Continued	Michigan					
	Worcester	Dearborn	Detroit	Flint	Grand Rapids	Lansing	Lansing Community College
ENROLLMENT[1]	20 949	28 724	213 558	33 944	44 089	26 526	18 884
GENERAL REVENUE	69 688	84 813	621 025	115 508	123 549	82 531	35 017
INTERGOVERNMENTAL REVENUE	38 144	14 086	395 676	54 375	58 027	32 660	15 486
FROM FEDERAL GOVERNMENT	143	972	15 314	931	1 027	535	3 860
FROM STATES	37 888	10 935	371 326	44 027	48 468	25 554	11 626
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 092	1 324	54 055	7 827	4 629	4 739	(NA)
FROM CITIES AND COUNTIES	-	1 659	9 036	8 533	5 061	5 682	-
FROM OTHER SCHOOL SYSTEMS	114	520	-	884	3 470	890	-
GENERAL REVENUE FROM OWN SOURCES	31 544	70 727	225 348	61 133	65 522	49 871	19 531
TAXES	-	52 953	200 455	56 073	49 060	45 016	8 764
PROPERTY TAXES ONLY	-	52 953	200 455	52 571	48 873	44 978	8 764
CONTRIBUTION FROM PARENT GOVERNMENT	30 674	-	-	-	-	-	-
CURRENT CHARGES	817	16 501	4 707	977	13 029	1 617	10 676
TUITION AND TRANSPORTATION FEES	32	321	1 264	114	268	151	-
SCHOOL LUNCH SALES (GROSS)	749	1 271	3 443	863	3 559	1 257	-
OTHER	36	14 908	-	-	9 203	210	10 676
INTEREST EARNINGS	-	997	7 235	2 100	3 163	1 662	-
MISCELLANEOUS	52	276	12 951	1 984	269	1 576	92
GENERAL EXPENDITURE	67 953	88 576	630 457	117 982	125 163	79 770	36 183
INTERGOVERNMENTAL EXPENDITURE	63	983	495	-	428	-	-
CURRENT OPERATION EXPENDITURE	66 257	85 901	581 349	116 183	119 370	77 610	33 571
INSTRUCTIONAL SERVICES	40 675	30 819	326 855	56 675	50 777	40 792	(NA)
SALARIES AND WAGES	35 763	24 994	263 774	46 092	42 443	34 767	(NA)
OTHER	25 583	55 082	254 494	59 508	68 593	36 818	33 571
CAPITAL OUTLAY EXPENDITURE	719	1 670	37 496	1 798	3 290	1 003	2 139
CONSTRUCTION	177	319	28 799	363	1 824	423	44
OTHER	542	1 351	8 698	1 436	1 466	580	2 095
INTEREST ON DEBT	915	22	11 116	-	2 076	1 158	473
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	41 834	57 368	415 874	82 530	86 450	58 330	18 463
DEBT OUTSTANDING	15 500	375	230 520	-	35 225	22 131	9 200
LONG-TERM	15 500	375	190 520	-	35 225	22 131	9 200
SHORT-TERM	-	-	40 000	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	40 000	-	-	-	-
LONG-TERM DEBT RETIRED	1 860	80	12 940	-	1 450	2 014	1 650
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	5 116	61 813	9 791	22 312	13 672	6 486

Item	Michigan--Continued						
	Livonia	Macomb Community College	Oakland Community College	Plymouth	Pontiac	Saginaw	Utica
ENROLLMENT[1]	18 898	28 429	23 554	16 299	19 084	17 952	26 590
GENERAL REVENUE	75 221	54 141	41 386	44 544	61 554	57 744	76 240
INTERGOVERNMENTAL REVENUE	3 411	24 269	10 816	3 406	24 710	27 384	16 817
FROM FEDERAL GOVERNMENT	27	1 978	2 184	-	354	231	13
FROM STATES	459	14 384	8 632	2 671	18 825	22 692	15 036
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	322	(NA)	(NA)	421	4 809	4 189	877
FROM CITIES AND COUNTIES	2 925	7 906	-	735	4 376	3 897	1 767
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	1 154	565	-
GENERAL REVENUE FROM OWN SOURCES	71 810	29 872	30 570	41 137	36 844	30 360	59 423
TAXES	65 457	11 385	14 033	37 569	33 488	26 271	52 749
PROPERTY TAXES ONLY	65 457	11 385	14 033	37 569	33 469	25 926	52 710
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 525	18 277	16 522	1 729	1 863	604	3 883
TUITION AND TRANSPORTATION FEES	1 538	-	-	67	36	215	148
SCHOOL LUNCH SALES (GROSS)	1 986	-	-	1 063	807	389	2 114
OTHER	-	18 277	16 522	598	1 020	-	1 622
INTEREST EARNINGS	1 616	6	1	1 549	1 056	2 173	2 383
MISCELLANEOUS	1 212	205	14	291	437	1 313	408
GENERAL EXPENDITURE	69 779	48 725	75 373	43 616	58 573	58 824	76 803
INTERGOVERNMENTAL EXPENDITURE	229	-	-	-	202	-	40
CURRENT OPERATION EXPENDITURE	67 336	41 388	40 686	41 636	56 911	49 699	71 723
INSTRUCTIONAL SERVICES	37 318	(NA)	(NA)	21 601	28 749	28 141	42 302
SALARIES AND WAGES	31 093	(NA)	(NA)	18 533	23 730	23 902	35 850
OTHER	30 018	41 388	40 686	20 034	28 162	21 558	29 421
CAPITAL OUTLAY EXPENDITURE	521	4 613	30 828	644	838	7 579	828
CONSTRUCTION	-	1 617	25 776	-	-	5 563	417
OTHER	521	2 996	5 052	644	838	2 016	411
INTEREST ON DEBT	1 693	2 724	3 859	1 337	622	1 546	4 212
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	48 759	26 260	25 571	28 968	39 484	36 954	53 136
DEBT OUTSTANDING	35 365	43 200	69 735	20 770	19 210	18 000	70 530
LONG-TERM	35 365	43 200	69 735	20 650	11 710	18 000	70 530
SHORT-TERM	-	-	-	120	7 500	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	3 180	1 490	3 341	950	2 180	1 000	2 440
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	11 796	27 335	23 692	4 528	5 137	15 477	24 253

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Michigan—Continued			Minnesota			
	Warren	Wayne Community College	Wayne-Westland	Anoka	Minneapolis	Osseo	St. Paul
ENROLLMENT[1]	21 607	18 386	20 691	30 619	38 301	16 220	31 430
GENERAL REVENUE	71 912	52 009	68 037	85 903	155 309	43 079	124 788
INTERGOVERNMENTAL REVENUE	4 563	28 461	31 382	59 725	67 068	27 099	64 171
FROM FEDERAL GOVERNMENT	184	7 324	113	76	2 150	43	569
FROM STATES	1 206	16 703	28 714	59 258	63 815	26 888	61 997
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 053	(NA)	2 238	2 907	8 911	1 113	9 662
FROM CITIES AND COUNTIES	2 549	4 434	2 265	157	299	93	170
FROM OTHER SCHOOL SYSTEMS	623	-	289	234	804	75	1 435
GENERAL REVENUE FROM OWN SOURCES	67 349	23 548	36 656	26 178	88 241	15 981	60 616
TAXES	60 956	11 366	33 933	17 236	73 390	12 604	50 670
PROPERTY TAXES ONLY	60 956	11 366	33 905	17 236	73 390	12 604	50 670
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 352	12 181	1 027	4 128	3 186	1 972	2 476
TUITION AND TRANSPORTATION FEES	611	-	186	927	1 294	327	844
SCHOOL LUNCH SALES (GROSS)	744	-	841	3 007	1 762	1 470	1 599
OTHER	998	12 181	-	193	129	175	33
INTEREST EARNINGS	2 562	-	1 047	2 394	8 385	1 055	3 186
MISCELLANEOUS	1 479	-	649	2 420	3 280	350	4 284
GENERAL EXPENDITURE	66 350	47 436	67 387	81 486	*149 104	40 902	*118 745
INTERGOVERNMENTAL EXPENDITURE	-	-	211	336	1 073	309	669
CURRENT OPERATION EXPENDITURE	63 290	41 573	63 727	76 316	133 791	38 243	110 630
INSTRUCTIONAL SERVICES	33 111	(NA)	38 707	41 853	72 743	21 103	63 837
SALARIES AND WAGES	28 342	(NA)	32 931	39 383	68 367	19 826	60 590
OTHER	30 179	41 573	25 021	34 462	61 048	17 140	46 793
CAPITAL OUTLAY EXPENDITURE	1 473	-	1 304	3 313	8 565	1 167	2 924
CONSTRUCTION	58	-	710	1 836	6 135	691	1 576
OTHER	1 415	-	594	1 478	2 429	476	1 348
INTEREST ON DEBT	1 588	5 863	2 144	1 521	5 675	1 182	4 522
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	46 215	19 090	47 712	55 296	105 962	28 727	82 212
DEBT OUTSTANDING	30 025	79 959	43 684	28 430	99 218	21 985	90 515
LONG-TERM	30 025	76 325	38 728	18 830	51 218	21 985	61 282
SHORT-TERM	-	3 634	4 956	9 600	48 000	-	29 233
LONG-TERM DEBT ISSUED	-	-	367	-	-	-	-
LONG-TERM DEBT RETIRED	2 965	3 000	3 301	3 190	6 055	1 510	5 805
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	24 074	28 741	3 092	18 491	68 770	5 087	27 764

Item	Mississippi	Missouri					
	Jackson	Hazelwood	Kansas City	North Kansas City	Parkway	St. Louis	St. Louis Community College
ENROLLMENT[1]	29 977	16 495	36 357	15 429	20 635	56 099	29 582
GENERAL REVENUE	63 229	49 876	106 590	41 850	63 592	190 040	60 560
INTERGOVERNMENTAL REVENUE	36 717	17 151	57 458	19 297	13 538	122 836	24 950
FROM FEDERAL GOVERNMENT	209	18	2 130	116	8	62	4 858
FROM STATES	36 508	13 401	38 320	13 173	9 065	113 306	20 019
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 995	615	12 667	1 227	397	28 125	(NA)
FROM CITIES AND COUNTIES	-	3 732	16 995	5 997	4 465	9 469	73
FROM OTHER SCHOOL SYSTEMS	-	-	14	11	-	-	-
GENERAL REVENUE FROM OWN SOURCES	26 512	32 725	49 132	22 553	50 054	67 204	35 610
TAXES	23 370	29 144	43 749	17 892	43 998	59 912	15 029
PROPERTY TAXES ONLY	23 370	29 144	43 749	17 892	43 998	59 912	15 029
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 790	2 317	2 211	2 584	2 989	3 185	20 093
TUITION AND TRANSPORTATION FEES	47	145	852	259	545	1 034	-
SCHOOL LUNCH SALES (GROSS)	1 234	1 521	1 343	1 504	1 434	944	-
OTHER	510	651	15	821	1 010	1 207	20 093
INTEREST EARNINGS	633	968	2 579	1 904	2 993	2 542	4
MISCELLANEOUS	719	295	593	172	73	1 566	484
GENERAL EXPENDITURE	64 531	43 802	*93 660	42 025	58 198	*166 277	54 153
INTERGOVERNMENTAL EXPENDITURE	-	-	720	103	-	484	-
CURRENT OPERATION EXPENDITURE	63 938	41 492	91 781	39 961	54 074	163 511	53 281
INSTRUCTIONAL SERVICES	28 166	24 622	54 731	24 838	31 563	91 952	(NA)
SALARIES AND WAGES	26 754	20 727	42 277	19 964	25 399	70 470	(NA)
OTHER	35 772	16 870	37 049	15 123	22 511	71 558	53 281
CAPITAL OUTLAY EXPENDITURE	392	470	960	1 698	2 060	1 812	1
CONSTRUCTION	13	5	-	31	855	8	1
OTHER	379	465	960	1 668	1 204	1 804	-
INTEREST ON DEBT	201	1 840	199	263	2 065	471	871
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 179	31 188	66 638	28 933	37 280	114 549	36 107
DEBT OUTSTANDING	5 474	28 965	3 125	4 050	36 585	2 210	17 885
LONG-TERM	5 474	28 965	3 125	4 050	36 585	2 210	17 885
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	2 000	-	-	-	1 078	-	-
LONG-TERM DEBT RETIRED	1 700	1 830	1 710	900	3 058	2 735	2 470
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 280	10 463	15 949	11 771	22 024	17 353	15 663

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Missouri—Continued	Nebraska		Nevada		New Jersey	
	Springfield	Lincoln	Omaha	Clark County	Washoe County	Camden	Jersey City
ENROLLMENT[1]	23 025	24 194	41 490	89 680	31 420	18 548	33 524
GENERAL REVENUE	53 276	77 138	128 230	236 620	95 865	63 458	115 604
INTERGOVERNMENTAL REVENUE	25 269	25 611	54 472	180 605	62 657	52 790	88 946
FROM FEDERAL GOVERNMENT	20	433	74	2 158	513	21	33
FROM STATES	21 300	21 038	47 571	178 447	62 144	52 769	88 905
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 313	3 537	7 920	8 788	2 764	7 769	13 297
FROM CITIES AND COUNTIES	3 673	3 838	6 701	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	275	302	126	-	-	-	8
GENERAL REVENUE FROM OWN SOURCES	28 007	51 528	73 759	56 014	33 209	10 669	26 657
TAXES	22 751	43 692	61 499	44 139	23 361	9 301	-
PROPERTY TAXES ONLY	22 751	43 642	61 360	43 624	23 123	9 301	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	25 736
CURRENT CHARGES	3 293	3 872	5 900	6 474	2 750	284	57
TUITION AND TRANSPORTATION FEES	26	42	97	186	319	-	-
SCHOOL LUNCH SALES (GROSS)	1 788	1 699	2 725	6 165	1 571	284	57
OTHER	1 478	2 130	3 078	123	859	-	-
INTEREST EARNINGS	1 225	2 160	1 387	3 501	2 570	729	555
MISCELLANEOUS	739	1 803	4 973	1 901	4 528	354	310
GENERAL EXPENDITURE	53 954	74 174	*119 649	225 324	92 554	59 411	124 508
INTERGOVERNMENTAL EXPENDITURE	150	98	1 313	-	-	2 039	2 747
CURRENT OPERATION EXPENDITURE	50 876	69 075	111 381	209 145	83 470	54 172	115 417
INSTRUCTIONAL SERVICES	31 249	40 491	63 331	128 976	51 394	33 011	75 967
SALARIES AND WAGES	25 276	37 993	60 319	104 498	38 240	20 424	49 519
OTHER	19 627	28 584	48 051	80 169	32 076	21 161	39 450
CAPITAL OUTLAY EXPENDITURE	2 495	4 982	6 880	10 084	4 334	1 590	4 591
CONSTRUCTION	1 966	3 640	3 792	7 174	2 251	1 014	3 487
OTHER	529	1 342	3 088	2 909	2 082	576	1 104
INTEREST ON DEBT	433	19	75	6 096	4 751	1 610	1 752
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 168	49 200	79 729	159 500	56 193	27 035	63 867
DEBT OUTSTANDING	5 600	-	1 250	92 317	55 280	12 222	31 860
LONG-TERM	5 600	-	1 250	92 317	55 280	12 222	31 860
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 250	1 325	1 250	12 665	3 415	904	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 647	29 437	20 639	44 532	18 875	15 340	-

Item	New Jersey—Continued			New Mexico	New York		
	Newark	Paterson	Toms River	Albuquerque	Buffalo	City University of New York[2]	Nassau County Community College
ENROLLMENT[1]	57 745	24 914	16 492	72 518	45 265	58 322	20 590
GENERAL REVENUE	228 868	72 300	56 702	256 107	190 734	229 715	54 649
INTERGOVERNMENTAL REVENUE	181 639	54 192	19 870	217 827	120 177	83 659	16 478
FROM FEDERAL GOVERNMENT	132	20	14	2 692	41	4 246	21
FROM STATES	181 087	54 110	19 609	215 132	119 606	79 413	16 457
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	35 105	4 727	1 338	14 367	23 594	(NA)	(NA)
FROM CITIES AND COUNTIES	-	-	-	3	-	-	-
FROM OTHER SCHOOL SYSTEMS	420	61	247	-	529	-	-
GENERAL REVENUE FROM OWN SOURCES	47 229	18 108	36 832	38 280	70 558	146 056	38 171
TAXES	44 150	-	34 805	24 326	-	-	-
PROPERTY TAXES ONLY	44 150	-	34 805	24 326	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	17 467	-	-	68 809	84 797	16 033
CURRENT CHARGES	395	286	1 027	4 432	1 256	60 207	22 138
TUITION AND TRANSPORTATION FEES	-	-	-	648	30	-	-
SCHOOL LUNCH SALES (GROSS)	395	286	1 027	3 513	941	-	-
OTHER	-	-	-	270	285	60 207	22 138
INTEREST EARNINGS	403	266	215	7 326	-	617	-
MISCELLANEOUS	2 282	89	785	2 197	493	435	-
GENERAL EXPENDITURE	217 405	68 848	52 843	236 206	192 061	204 596	54 776
INTERGOVERNMENTAL EXPENDITURE	18 119	3 089	375	-	523	-	-
CURRENT OPERATION EXPENDITURE	198 497	60 895	49 272	221 211	183 596	203 572	52 679
INSTRUCTIONAL SERVICES	122 528	40 617	30 431	136 978	92 726	(NA)	(NA)
SALARIES AND WAGES	100 462	31 000	28 323	115 639	89 019	(NA)	(NA)
OTHER	75 969	20 278	18 840	84 233	90 870	203 572	52 679
CAPITAL OUTLAY EXPENDITURE	790	1 863	1 404	13 295	5 636	-	350
CONSTRUCTION	-	1 448	916	10 471	2 919	-	101
OTHER	790	415	488	2 824	2 717	-	249
INTEREST ON DEBT	-	3 002	1 792	1 700	2 306	1 024	1 747
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	128 097	37 611	36 607	154 227	104 389	110 519	37 618
DEBT OUTSTANDING	(*)	38 515	20 154	51 000	19 465	20 134	33 387
LONG-TERM	-	38 515	20 154	51 000	19 465	20 134	33 387
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	4 819	-	40 000	7 285	4 125	555
LONG-TERM DEBT RETIRED	-	2 615	2 115	10 560	4 230	4 463	2 115
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 051	-	4 444	76 142	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	New York—Continued						North Carolina
	New York City	Rochester	Sachem	Suffolk County Community College	Syracuse	Yonkers	Buncombe County
ENROLLMENT[1]	914 800	33 879	19 774	21 505	20 901	20 351	23 012
GENERAL REVENUE	3 390 962	154 843	73 644	39 810	94 439	100 917	48 637
INTERGOVERNMENTAL REVENUE	1 795 683	70 518	42 471	14 060	53 099	27 667	32 432
FROM FEDERAL GOVERNMENT	7 157	41	24	603	-	-	213
FROM STATES	1 784 594	70 101	42 386	13 457	52 799	27 392	32 219
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	374 128	13 704	1 173	(NA)	7 493	5 345	2 866
FROM CITIES AND COUNTIES	-	46	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	3 932	331	61	-	301	275	-
GENERAL REVENUE FROM OWN SOURCES	1 595 279	84 325	31 173	25 750	41 339	73 250	16 205
TAXES	-	-	27 556	-	-	-	-
PROPERTY TAXES ONLY	-	-	27 556	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 567 475	78 586	-	9 489	37 297	70 986	11 887
CURRENT CHARGES	19 902	1 675	1 415	16 221	816	1 085	2 446
TUITION AND TRANSPORTATION FEES	-	286	40	-	216	30	2
SCHOOL LUNCH SALES (GROSS)	15 806	1 008	1 357	-	470	1 038	2 053
OTHER	4 096	382	17	16 221	130	18	391
INTEREST EARNINGS	3 885	2 793	1 640	-	373	441	277
MISCELLANEOUS	4 018	1 271	563	40	2 853	737	1 595
GENERAL EXPENDITURE	[4]3 394 764	152 535	71 353	39 810	88 194	96 261	46 529
INTERGOVERNMENTAL EXPENDITURE	52 851	1 951	471	-	1 210	1 431	-
CURRENT OPERATION EXPENDITURE	3 130 045	138 716	66 039	39 810	78 632	88 130	44 105
INSTRUCTIONAL SERVICES	2 003 518	72 441	36 559	(NA)	39 414	50 415	21 894
SALARIES AND WAGES	1 900 936	69 065	32 690	(NA)	37 445	48 706	20 484
OTHER	1 126 527	66 275	29 480	39 810	39 217	37 715	22 211
CAPITAL OUTLAY EXPENDITURE	155 925	8 535	2 058	-	5 880	2 939	2 236
CONSTRUCTION	118 522	5 830	1 340	-	3 882	2 237	2 178
OTHER	37 403	2 705	718	-	1 998	701	58
INTEREST ON DEBT	55 942	3 333	2 785	-	2 473	3 761	188
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	2 274 575	88 890	39 423	29 649	48 258	56 770	29 046
DEBT OUTSTANDING	661 478	35 045	24 685	-	30 601	38 869	2 975
LONG-TERM	661 478	34 591	24 685	-	26 402	38 869	2 975
SHORT-TERM	-	454	-	-	4 198	-	-
LONG-TERM DEBT ISSUED	120 748	5 626	1 800	-	10 498	-	-
LONG-TERM DEBT RETIRED	114 720	4 830	1 780	-	3 985	5 554	150
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	12 511	-	-	-	-

Item	North Carolina—Continued						
	Central Piedmont Community College	Cumberland County	Davidson County	Durham County	Forsyth County—Winston-Salem	Gaston County	Greensboro
ENROLLMENT[1]	18 933	35 267	16 277	16 611	40 866	33 621	23 921
GENERAL REVENUE	24 142	71 705	29 975	44 576	96 571	66 065	58 503
INTERGOVERNMENTAL REVENUE	16 700	52 405	22 883	23 691	61 583	46 838	35 779
FROM FEDERAL GOVERNMENT	1 394	1 250	44	46	843	71	194
FROM STATES	15 305	51 155	22 839	23 645	60 740	46 767	35 585
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	6 205	2 235	1 895	6 157	4 559	3 596
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	7 443	19 300	7 092	20 885	34 988	19 227	22 724
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	3 441	14 515	4 449	17 515	29 129	13 247	20 476
CURRENT CHARGES	4 002	2 937	2 046	2 262	4 037	3 242	984
TUITION AND TRANSPORTATION FEES	-	163	33	536	213	22	576
SCHOOL LUNCH SALES (GROSS)	-	2 175	1 737	1 444	3 129	2 649	2
OTHER	4 002	600	277	282	695	572	407
INTEREST EARNINGS	-	360	153	531	138	1 607	508
MISCELLANEOUS	-	1 488	444	578	1 685	1 132	756
GENERAL EXPENDITURE	24 812	69 785	29 070	42 148	95 362	63 765	55 498
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	23 881	68 707	28 302	37 477	93 530	60 013	55 498
INSTRUCTIONAL SERVICES	(NA)	34 754	14 682	18 188	46 780	32 801	27 168
SALARIES AND WAGES	(NA)	32 760	13 864	16 934	44 181	30 952	25 898
OTHER	23 881	33 952	13 621	19 288	46 750	27 212	28 329
CAPITAL OUTLAY EXPENDITURE	931	476	469	4 540	800	2 674	-
CONSTRUCTION	561	476	413	4 487	629	2 659	-
OTHER	370	-	56	53	171	15	-
INTEREST ON DEBT	-	602	298	132	1 032	1 078	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	15 479	47 490	19 239	24 785	65 489	41 986	38 536
DEBT OUTSTANDING	-	9 495	6 225	3 740	18 925	18 150	-
LONG-TERM	-	9 495	6 225	3 740	18 925	18 150	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	1 100	600	2 320	1 225	1 450	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of year.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	North Carolina—Continued				Ohio		
	Guilford County	Mecklenburg County—Charlotte	New Hanover County	Wake County	Akron	Cincinnati	Cleveland
ENROLLMENT[1]	24 689	73 256	20 046	53 969	36 380	51 194	78 351
GENERAL REVENUE	57 012	185 711	43 175	132 157	113 917	171 496	320 737
INTERGOVERNMENTAL REVENUE	35 771	110 173	28 368	79 343	67 286	92 241	204 949
FROM FEDERAL GOVERNMENT	80	348	131	476	214	1	1 284
FROM STATES	35 691	109 825	28 237	78 867	66 632	91 891	203 381
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 587	12 387	2 804	6 495	11 422	16 666	24 258
FROM CITIES AND COUNTIES	-	-	-	-	-	-	50
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	440	349	234
GENERAL REVENUE FROM OWN SOURCES	21 241	75 539	14 807	52 814	46 632	79 256	115 788
TAXES	-	-	-	-	41 338	70 741	101 118
PROPERTY TAXES ONLY	-	-	-	-	41 338	70 741	101 118
CONTRIBUTION FROM PARENT GOVERNMENT	16 617	60 198	10 776	43 570	-	-	-
CURRENT CHARGES	3 200	7 588	1 842	5 765	1 989	2 641	4 284
TUITION AND TRANSPORTATION FEES	82	380	75	135	591	211	215
SCHOOL LUNCH SALES (GROSS)	2 698	5 962	1 427	4 652	1 398	2 115	3 012
OTHER	420	1 245	341	917	-	315	1 057
INTEREST EARNINGS	693	6 214	723	833	1 486	2 505	3 320
MISCELLANEOUS	731	1 539	1 466	2 706	1 816	3 369	7 067
GENERAL EXPENDITURE	53 294	180 758	42 299	129 040	110 758	167 121	300 923
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	52 141	174 299	39 813	120 604	104 447	159 345	287 458
INSTRUCTIONAL SERVICES	26 036	88 436	20 345	59 284	71 652	103 100	172 020
SALARIES AND WAGES	23 386	81 926	18 979	55 927	58 319	82 692	137 020
OTHER	26 105	85 864	19 468	61 520	32 793	56 245	115 438
CAPITAL OUTLAY EXPENDITURE	-	5 090	2 096	7 452	5 964	3 997	3 940
CONSTRUCTION	-	-	1 994	7 324	3 616	-	406
OTHER	-	5 090	102	128	2 348	3 997	3 534
INTEREST ON DEBT	1 154	1 368	390	783	348	3 778	9 525
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	33 461	114 640	27 021	80 879	74 609	107 385	199 565
DEBT OUTSTANDING	20 945	28 430	7 260	16 390	8 300	35 261	91 280
LONG-TERM	20 945	28 430	7 260	16 390	300	23 621	91 280
SHORT-TERM	-	-	-	-	8 000	11 640	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 125	3 390	505	2 475	150	2 798	11 075
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	2 564	18 217	527

Item	Ohio—Continued						
	Columbus	Cuyahoga County Community College	Dayton	Sinclair Community College	South-Western	Toledo	Youngstown
ENROLLMENT[1]	69 021	25 820	31 145	17 090	16 315	43 629	15 998
GENERAL REVENUE	237 433	58 500	115 947	24 811	40 444	144 928	50 975
INTERGOVERNMENTAL REVENUE	135 524	21 947	72 450	11 967	23 710	86 801	32 805
FROM FEDERAL GOVERNMENT	650	1 631	963	408	24	47	186
FROM STATES	133 809	20 203	70 321	11 559	22 996	86 480	32 306
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	17 825	(NA)	16 075	(NA)	1 604	9 748	5 522
FROM CITIES AND COUNTIES	-	113	-	-	537	-	-
FROM OTHER SCHOOL SYSTEMS	1 065	-	1 166	-	152	274	314
GENERAL REVENUE FROM OWN SOURCES	101 909	36 553	43 496	12 844	16 733	58 127	18 170
TAXES	88 734	17 660	36 934	3 564	14 510	53 191	16 530
PROPERTY TAXES ONLY	88 734	17 660	36 934	3 564	14 510	53 191	16 530
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 699	18 459	2 835	9 200	1 373	2 170	848
TUITION AND TRANSPORTATION FEES	753	-	296	-	58	486	539
SCHOOL LUNCH SALES (GROSS)	2 990	-	1 917	-	984	1 398	287
OTHER	957	18 459	622	9 200	332	286	22
INTEREST EARNINGS	4 738	4	1 554	-	525	1 661	-
MISCELLANEOUS	3 738	430	2 173	80	326	1 104	793
GENERAL EXPENDITURE	217 140	54 200	112 399	26 373	37 496	130 221	48 492
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	207 530	53 470	108 484	20 166	36 717	126 221	47 633
INSTRUCTIONAL SERVICES	130 107	(NA)	67 730	(NA)	24 202	77 886	30 357
SALARIES AND WAGES	104 377	(NA)	53 846	(NA)	19 470	62 723	24 641
OTHER	77 423	53 470	40 754	20 166	12 115	48 335	17 276
CAPITAL OUTLAY EXPENDITURE	4 703	684	2 313	5 643	962	2 289	859
CONSTRUCTION	2 076	684	1 444	5 643	187	-	18
OTHER	2 627	-	869	-	776	2 289	841
INTEREST ON DEBT	4 907	46	1 602	564	716	1 711	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	143 767	30 069	72 539	12 793	25 967	88 114	33 819
DEBT OUTSTANDING	71 725	702	1 621	10 100	3 655	22 365	-
LONG-TERM	71 725	702	1 621	10 100	3 655	22 365	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	7 419	334	420	250	600	3 108	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	29 298	12 115	1 206	37 340	2 234	11 296	5

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Oklahoma					Oregon	
	Lawton	Midwest City	Oklahoma City	Putnam City	Tulsa	Beaverton	Eugene
ENROLLMENT[1]	18 410	16 514	41 649	17 073	47 973	19 862	17 578
GENERAL REVENUE	41 800	41 508	104 576	44 990	129 254	75 316	62 833
INTERGOVERNMENTAL REVENUE	35 487	30 697	68 096	25 576	77 382	25 644	22 297
FROM FEDERAL GOVERNMENT	2 758	1 156	-	165	586	-	1 114
FROM STATES	32 077	28 211	64 865	24 023	72 833	25 541	20 505
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 487	1 376	9 302	903	6 927	1 431	2 244
FROM CITIES AND COUNTIES	647	1 320	3 164	1 388	3 686	89	564
FROM OTHER SCHOOL SYSTEMS	5	10	67	-	277	14	114
GENERAL REVENUE FROM OWN SOURCES	6 314	10 810	36 480	19 414	51 872	49 672	40 536
TAXES	5 110	7 380	31 209	16 726	45 373	45 140	36 070
PROPERTY TAXES ONLY	4 996	7 067	30 431	16 392	44 246	45 140	36 070
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 201	1 305	2 963	1 844	3 672	2 706	3 479
TUITION AND TRANSPORTATION FEES	102	-	322	-	225	279	7
SCHOOL LUNCH SALES (GROSS)	787	1 024	1 933	1 554	2 632	1 674	987
OTHER	313	281	708	290	816	753	2 485
INTEREST EARNINGS	-	2 068	1 397	833	1 932	1 350	711
MISCELLANEOUS	2	57	911	10	895	476	276
GENERAL EXPENDITURE	42 230	40 439	107 760	47 004	130 210	71 355	63 456
INTERGOVERNMENTAL EXPENDITURE	-	113	69	-	1 191	-	64
CURRENT OPERATION EXPENDITURE	39 352	33 611	96 906	38 065	120 598	67 233	61 365
INSTRUCTIONAL SERVICES	26 330	21 218	60 119	24 038	79 581	39 671	37 888
SALARIES AND WAGES	24 942	20 398	57 469	20 183	76 391	27 691	25 369
OTHER	13 022	12 393	36 787	14 026	41 017	27 562	23 477
CAPITAL OUTLAY EXPENDITURE	2 804	5 518	10 580	8 179	8 118	2 534	1 693
CONSTRUCTION	1 728	4 785	8 209	7 251	6 341	469	228
OTHER	1 076	733	2 371	929	1 777	2 065	1 465
INTEREST ON DEBT	73	1 197	205	760	303	1 587	334
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	30 625	25 403	71 945	25 389	92 803	43 223	38 760
DEBT OUTSTANDING	1 320	16 940	3 680	20 260	4 760	28 770	6 410
LONG-TERM	1 320	16 940	3 680	20 260	4 760	28 770	6 410
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	4 100	-	-	-	-	-
LONG-TERM DEBT RETIRED	480	2 065	975	2 990	1 565	2 425	840
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	14 593	23 869	27 932	17 343	35 126	14 844	1 809

Item	Oregon—Continued			Pennsylvania			Rhode Island
	Portland Community College	Portland	Salem	Allegheny County Community College	Philadelphia	Pittsburgh	Providence
ENROLLMENT[1]	20 458	50 639	22 721	16 791	206 984	41 600	18 016
GENERAL REVENUE	43 944	223 124	76 039	45 423	746 175	201 300	67 485
INTERGOVERNMENTAL REVENUE	16 106	79 605	35 519	15 324	444 948	94 808	31 901
FROM FEDERAL GOVERNMENT	3 899	920	237	2 401	1 072	1 126	1 261
FROM STATES	12 131	71 351	33 959	12 923	443 821	82 824	30 569
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	(NA)	12 183	4 032	(NA)	80 033	17 739	4 627
FROM CITIES AND COUNTIES	76	7 169	1 207	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	165	119	-	56	10 857	71
GENERAL REVENUE FROM OWN SOURCES	27 838	143 519	40 520	30 099	301 227	106 492	35 584
TAXES	12 064	126 043	35 617	10 230	287 567	98 508	-
PROPERTY TAXES ONLY	12 064	126 043	35 617	10 230	184 534	54 325	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	35 520
CURRENT CHARGES	15 139	6 473	2 396	19 843	7 242	1 819	16
TUITION AND TRANSPORTATION FEES	-	238	6	-	1 840	734	15
SCHOOL LUNCH SALES (GROSS)	-	2 419	1 190	-	5 401	1 085	-
OTHER	15 139	3 817	1 149	19 843	-	-	1
INTEREST EARNINGS	6	6 518	1 025	-	2 040	5 008	-
MISCELLANEOUS	630	4 485	1 532	25	4 379	1 157	47
GENERAL EXPENDITURE	40 973	[2]194 987	76 088	46 299	632 384	195 398	65 923
INTERGOVERNMENTAL EXPENDITURE	-	26	277	-	47 821	9 890	-
CURRENT OPERATION EXPENDITURE	39 397	190 277	73 093	45 423	569 194	174 512	64 325
INSTRUCTIONAL SERVICES	(NA)	107 199	40 097	(NA)	303 215	92 111	43 684
SALARIES AND WAGES	(NA)	71 694	27 761	(NA)	291 012	77 956	32 095
OTHER	39 397	83 078	32 996	45 423	265 979	82 402	20 641
CAPITAL OUTLAY EXPENDITURE	1 576	4 644	1 471	875	5 902	5 264	502
CONSTRUCTION	823	3 163	634	232	-	3 330	-
OTHER	753	1 481	837	643	5 902	1 935	502
INTEREST ON DEBT	-	-	1 246	-	9 468	5 731	1 096
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	24 682	115 322	43 016	27 147	381 786	105 833	42 324
DEBT OUTSTANDING	-	-	23 525	-	206 391	101 532	9 627
LONG-TERM	-	-	23 525	-	206 391	88 752	9 627
SHORT-TERM	-	-	-	-	-	12 780	-
LONG-TERM DEBT ISSUED	-	-	-	-	84 450	-	-
LONG-TERM DEBT RETIRED	-	-	1 900	-	94 229	6 441	1 747
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	6 896	32 856	7 064	23 772	93 314	46 394	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	South Carolina						Tennessee
	Aiken County	Berkeley County	Charleston County	Greenville County	Horry County	Richland County No. 1	Chattanooga
ENROLLMENT[1]	21 507	22 745	42 256	52 272	20 246	28 626	25 132
GENERAL REVENUE	41 543	44 297	94 956	96 591	41 957	72 289	51 744
INTERGOVERNMENTAL REVENUE	24 830	27 506	54 003	52 856	22 949	32 852	43 347
FROM FEDERAL GOVERNMENT	147	2 683	2 798	1 568	556	151	744
FROM STATES	24 683	24 286	50 903	51 288	22 340	32 496	19 460
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 204	4 183	12 036	8 936	5 193	8 448	2 574
FROM CITIES AND COUNTIES	-	597	248	-	52	-	23 143
FROM OTHER SCHOOL SYSTEMS	-	-	55	-	-	204	-
GENERAL REVENUE FROM OWN SOURCES	16 713	16 731	40 953	43 735	19 008	39 437	8 397
TAXES	12 685	11 847	32 388	35 020	15 200	32 546	-
PROPERTY TAXES ONLY	12 685	11 599	32 388	35 020	15 200	32 546	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	5 721
CURRENT CHARGES	3 323	2 895	3 905	7 028	3 285	2 797	1 616
TUITION AND TRANSPORTATION FEES	32	196	250	189	571	199	151
SCHOOL LUNCH SALES (GROSS)	1 256	1 307	1 736	3 456	1 310	1 260	1 037
OTHER	2 035	1 392	1 919	3 383	1 404	1 337	427
INTEREST EARNINGS	457	1 704	3 167	1 136	404	2 517	389
MISCELLANEOUS	248	285	1 493	552	118	1 578	670
GENERAL EXPENDITURE	40 738	49 667	104 847	110 229	42 561	92 680	60 118
INTERGOVERNMENTAL EXPENDITURE	-	-	-	5 180	2	-	-
CURRENT OPERATION EXPENDITURE	37 551	38 069	80 808	93 775	37 132	65 274	55 813
INSTRUCTIONAL SERVICES	20 611	20 304	43 082	52 700	20 442	33 546	34 986
SALARIES AND WAGES	19 647	19 329	39 930	50 694	19 229	31 481	32 531
OTHER	16 940	17 765	37 725	41 075	16 690	31 728	20 827
CAPITAL OUTLAY EXPENDITURE	1 716	8 280	18 511	7 099	2 853	23 467	4 305
CONSTRUCTION	1 453	7 679	16 485	5 383	2 359	21 731	3 587
OTHER	262	601	2 026	1 716	495	1 736	718
INTEREST ON DEBT	1 471	3 318	5 529	4 174	2 573	3 939	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	29 033	28 696	61 753	72 977	27 554	48 647	40 562
DEBT OUTSTANDING	22 715	31 191	62 955	52 445	32 065	55 324	-
LONG-TERM	22 715	31 191	62 955	52 445	32 065	55 324	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 375	12 750	8 250	7 000	8 000	-	-
LONG-TERM DEBT RETIRED	50	777	1 805	3 140	1 455	-	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	6 200	-	23 595	5 686	12 624	-

Item	Tennessee--Continued						
	Hamilton County	Knox County	Knoxville	Memphis	Nashville-Davidson County	Shelby County	Sullivan County
ENROLLMENT[1]	20 310	28 707	26 104	109 154	65 874	26 983	18 354
GENERAL REVENUE	59 891	52 594	55 329	230 988	152 342	45 858	32 678
INTERGOVERNMENTAL REVENUE	15 824	22 773	46 274	184 937	56 599	22 160	14 464
FROM FEDERAL GOVERNMENT	135	40	227	847	775	1 412	15
FROM STATES	15 673	22 693	25 985	105 527	55 798	20 644	14 448
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 574	3 332	5 983	30 863	10 762	2 980	2 327
FROM CITIES AND COUNTIES	-	-	20 061	78 459	-	-	-
FROM OTHER SCHOOL SYSTEMS	15	39	2	104	27	104	-
GENERAL REVENUE FROM OWN SOURCES	44 067	29 821	9 055	46 051	95 743	23 698	18 215
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	41 583	27 373	6 888	34 859	88 024	19 168	16 528
CURRENT CHARGES	1 671	2 399	1 916	4 748	4 578	1 713	1 606
TUITION AND TRANSPORTATION FEES	22	27	114	552	152	48	30
SCHOOL LUNCH SALES (GROSS)	1 304	1 883	1 359	2 340	3 306	1 206	1 264
OTHER	345	488	444	1 856	1 120	459	312
INTEREST EARNINGS	576	-	44	4 941	617	1 353	15
MISCELLANEOUS	237	49	206	1 503	2 524	1 464	66
GENERAL EXPENDITURE	59 803	66 042	54 586	226 893	158 911	45 934	36 681
INTERGOVERNMENTAL EXPENDITURE	23 068	6 240	-	-	-	-	1 687
CURRENT OPERATION EXPENDITURE	35 867	47 149	53 303	215 422	153 958	43 141	32 747
INSTRUCTIONAL SERVICES	24 325	33 226	33 053	138 267	98 452	28 115	23 352
SALARIES AND WAGES	22 171	30 957	30 354	125 591	92 735	26 550	21 737
OTHER	11 542	13 923	20 249	77 155	55 507	15 026	9 395
CAPITAL OUTLAY EXPENDITURE	186	9 890	945	6 525	2 216	1 321	561
CONSTRUCTION	65	8 873	655	4 122	1 376	431	166
OTHER	121	1 017	290	2 403	840	889	395
INTEREST ON DEBT	683	2 763	338	4 946	2 737	1 473	1 686
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	25 143	34 074	34 808	155 484	113 985	31 250	24 319
DEBT OUTSTANDING	12 460	53 050	6 964	81 707	49 683	32 055	30 695
LONG-TERM	12 460	53 050	6 964	81 707	49 683	32 055	30 695
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	21 500	-	-	-	-	4 875
LONG-TERM DEBT RETIRED	2 000	5 400	565	6 367	4 719	2 680	2 555
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Tennessee—Continued	Texas					
	Sumner County	Abilene	Aldine	Alief	Amarillo	Arlington	Austin
ENROLLMENT[1]	17 726	17 377	35 670	20 107	26 875	34 598	55 248
GENERAL REVENUE	26 016	41 564	77 676	72 489	63 903	89 234	176 706
INTERGOVERNMENTAL REVENUE	14 125	26 446	44 343	21 791	36 844	38 842	75 638
FROM FEDERAL GOVERNMENT	10	1 344	-	-	795	75	681
FROM STATES	14 115	24 989	44 343	21 791	35 739	38 718	74 867
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 846	3 214	3 220	-	3 658	2 470	11 060
FROM CITIES AND COUNTIES	-	19	-	-	47	49	90
FROM OTHER SCHOOL SYSTEMS	1	95	-	-	264	-	-
GENERAL REVENUE FROM OWN SOURCES	11 891	15 118	33 333	50 698	27 059	50 392	101 068
TAXES	-	11 830	27 394	45 481	22 324	40 569	86 222
PROPERTY TAXES ONLY	-	11 830	27 394	45 481	22 324	40 569	86 222
CONTRIBUTION FROM PARENT GOVERNMENT	10 006	-	-	-	-	-	-
CURRENT CHARGES	1 774	1 752	4 829	542	3 011	5 673	10 088
TUITION AND TRANSPORTATION FEES	46	96	217	200	361	387	717
SCHOOL LUNCH SALES (GROSS)	1 426	1 361	4 005	-	2 193	4 698	8 432
OTHER	301	295	606	342	457	588	939
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	110	1 535	1 110	4 675	1 724	4 150	4 758
GENERAL EXPENDITURE	28 518	41 363	79 785	87 172	70 398	85 294	177 174
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	26 715	39 479	70 762	52 562	61 234	73 239	166 782
INSTRUCTIONAL SERVICES	17 506	22 757	40 968	30 075	34 377	41 233	83 986
SALARIES AND WAGES	16 500	20 033	37 153	26 948	30 099	36 966	74 563
OTHER	9 209	16 722	29 794	22 487	26 857	32 006	82 796
CAPITAL OUTLAY EXPENDITURE	506	1 639	6 371	26 094	8 348	6 529	6 021
CONSTRUCTION	196	117	4 650	24 084	7 008	4 750	-
OTHER	310	1 523	1 721	2 011	1 340	1 779	6 021
INTEREST ON DEBT	1 298	245	2 653	8 516	817	5 526	4 371
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	19 580	29 885	55 435	41 085	45 403	54 191	124 953
DEBT OUTSTANDING	24 460	5 045	48 149	111 480	16 950	102 298	108 647
LONG-TERM	24 460	5 045	48 149	111 480	16 950	102 298	108 647
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 000	-	-	20 000	4 000	17 000	40 000
LONG-TERM DEBT RETIRED	2 005	850	2 640	6 255	1 500	5 431	5 245
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	5 483	18 632	21 081	11 271	27 644	58 073

Item	Texas—Continued						
	Birdville	Brownsville	Clear Creek	Conroe	Corpus Christi	Cypress-Fairbanks	Dallas County Community College
ENROLLMENT[1]	16 105	30 401	19 344	21 005	37 479	26 378	42 392
GENERAL REVENUE	37 771	61 822	49 060	65 326	93 454	81 348	91 832
INTERGOVERNMENTAL REVENUE	20 665	51 399	21 063	24 412	58 395	29 386	55 809
FROM FEDERAL GOVERNMENT	93	123	15	201	1 576	2	1 289
FROM STATES	20 573	51 154	21 048	24 164	56 575	29 383	53 137
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	685	10 908	868	793	9 513	758	(NA)
FROM CITIES AND COUNTIES	-	38	-	39	64	1	1 382
FROM OTHER SCHOOL SYSTEMS	-	84	-	8	180	-	-
GENERAL REVENUE FROM OWN SOURCES	17 105	10 423	27 997	40 914	35 059	51 963	36 024
TAXES	13 667	6 330	24 849	35 204	29 832	43 253	14 167
PROPERTY TAXES ONLY	13 667	6 330	24 849	35 204	29 832	43 253	14 167
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 769	629	2 203	2 894	3 911	4 040	21 857
TUITION AND TRANSPORTATION FEES	130	-	2	169	358	371	-
SCHOOL LUNCH SALES (GROSS)	2 365	112	1 872	2 368	2 916	3 221	-
OTHER	274	517	329	357	637	448	21 857
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	670	3 464	945	2 816	1 317	4 670	-
GENERAL EXPENDITURE	36 263	64 371	51 344	69 238	95 739	113 556	100 351
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	34 245	55 756	44 910	53 822	88 752	67 261	90 727
INSTRUCTIONAL SERVICES	21 028	32 550	25 315	29 373	49 382	39 220	(NA)
SALARIES AND WAGES	19 007	28 796	23 023	26 463	44 597	35 194	(NA)
OTHER	13 217	23 206	19 594	24 449	39 370	28 041	90 727
CAPITAL OUTLAY EXPENDITURE	776	6 354	4 162	10 153	5 407	36 682	6 178
CONSTRUCTION	-	5 059	2 426	8 115	3 350	33 607	2 542
OTHER	776	1 295	1 736	2 038	2 057	3 075	3 636
INTEREST ON DEBT	1 242	2 261	2 273	5 263	1 580	9 614	3 445
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	26 710	41 943	33 952	40 031	68 726	51 630	57 780
DEBT OUTSTANDING	23 945	20 769	40 075	94 000	23 477	159 032	63 800
LONG-TERM	23 945	20 769	40 075	94 000	23 477	159 032	63 800
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	40 700	-	32 000	-
LONG-TERM DEBT RETIRED	1 921	3 631	2 335	10 540	2 665	3 655	6 900
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	4 194	25 507	14 598	16 355	12 559	34 108	55 631

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Texas--Continued						
	Dallas	Ector County	Edgewood	El Paso	Fort Bend	Fort Worth	Garland
ENROLLMENT[1]	128 021	26 045	16 426	60 423	23 122	65 202	30 562
GENERAL REVENUE	374 752	74 811	34 229	131 608	66 219	163 760	74 199
INTERGOVERNMENTAL REVENUE	166 131	31 004	30 861	91 959	28 105	94 666	39 402
FROM FEDERAL GOVERNMENT	1 025	54	468	10 152	422	2 218	-
FROM STATES	165 106	30 944	30 393	81 807	26 461	91 086	39 402
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	20 097	3 309	6 789	6 656	807	14 962	1 932
FROM CITIES AND COUNTIES	-	1	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	5	-	-	1 223	1 362	-
GENERAL REVENUE FROM OWN SOURCES	208 621	43 806	3 368	39 649	38 114	69 094	34 797
TAXES	188 645	39 100	1 810	33 810	31 938	55 331	27 400
PROPERTY TAXES ONLY	188 645	39 100	1 810	33 810	31 938	55 331	27 400
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	12 143	2 793	532	2 568	3 349	1 609	4 910
TUITION AND TRANSPORTATION FEES	1 300	74	72	218	155	501	326
SCHOOL LUNCH SALES (GROSS)	8 666	2 276	181	1 223	2 802	-	4 065
OTHER	2 176	443	279	1 027	393	1 108	520
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	7 834	1 914	1 027	3 271	2 826	12 155	2 487
GENERAL EXPENDITURE	385 243	74 882	35 721	136 188	83 593	169 612	69 640
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	354 248	66 462	34 169	121 496	54 546	151 574	63 229
INSTRUCTIONAL SERVICES	191 835	36 791	19 239	70 373	28 414	81 470	36 735
SALARIES AND WAGES	169 545	32 886	16 818	62 613	25 188	72 810	33 227
OTHER	162 413	29 672	14 930	51 123	26 132	70 104	26 494
CAPITAL OUTLAY EXPENDITURE	19 202	6 880	1 390	11 054	23 519	12 279	2 777
CONSTRUCTION	10 610	3 355	-	7 707	18 587	2 950	1 597
OTHER	8 592	3 525	1 390	3 347	4 932	9 329	1 180
INTEREST ON DEBT	11 792	1 539	162	3 638	5 528	5 759	3 634
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	267 931	50 169	25 013	93 834	40 413	117 097	49 620
DEBT OUTSTANDING	112 723	19 330	2 584	60 482	63 352	75 892	65 651
LONG-TERM	112 723	19 330	2 584	60 482	63 352	75 892	65 651
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	7 500	18 200	-	-
LONG-TERM DEBT RETIRED	10 306	1 085	440	3 500	2 433	2 707	3 823
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 770	18 062	6 547	34 047	30 346	32 062	11 433

Item	Texas--Continued						
	Goose Creek	Harlandale	Houston Community College	Houston	Hurst-Euless-Bedford	Irving	Killeen
ENROLLMENT[1]	16 941	15 181	18 280	194 439	16 401	20 440	16 588
GENERAL REVENUE	57 304	32 174	40 640	554 424	40 679	52 620	34 822
INTERGOVERNMENTAL REVENUE	18 974	27 214	28 590	244 582	20 269	24 923	28 968
FROM FEDERAL GOVERNMENT	34	76	1 055	27 482	53	65	4 754
FROM STATES	18 789	27 126	26 960	217 061	20 117	24 858	24 211
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 128	2 571	(NA)	26 922	938	1 676	2 120
FROM CITIES AND COUNTIES	152	-	575	-	-	-	3
FROM OTHER SCHOOL SYSTEMS	-	12	-	38	99	-	-
GENERAL REVENUE FROM OWN SOURCES	38 330	4 960	12 050	309 843	20 410	27 697	5 854
TAXES	35 110	3 071	-	266 755	16 619	23 365	2 913
PROPERTY TAXES ONLY	35 110	3 071	-	266 755	16 619	23 365	2 913
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 600	895	11 970	23 454	2 216	3 015	1 242
TUITION AND TRANSPORTATION FEES	-	76	-	1 504	204	180	89
SCHOOL LUNCH SALES (GROSS)	1 312	560	-	18 645	1 733	2 488	871
OTHER	288	258	11 970	3 305	279	347	282
INTEREST EARNINGS	-	-	7	-	-	-	-
MISCELLANEOUS	1 620	994	73	19 634	1 575	1 318	1 699
GENERAL EXPENDITURE	60 160	32 388	42 878	568 724	45 197	52 641	36 539
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	51 062	30 989	39 960	504 876	36 411	48 365	34 141
INSTRUCTIONAL SERVICES	29 010	17 124	(NA)	274 878	20 914	27 038	18 967
SALARIES AND WAGES	26 209	15 076	(NA)	244 597	18 595	23 979	16 929
OTHER	22 052	13 866	39 960	229 999	15 497	21 328	15 174
CAPITAL OUTLAY EXPENDITURE	5 919	747	2 879	51 288	7 289	2 528	1 746
CONSTRUCTION	4 400	-	341	32 986	5 765	534	717
OTHER	1 519	747	2 537	18 302	1 524	1 994	1 029
INTEREST ON DEBT	3 179	651	40	12 559	1 497	1 747	653
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	38 828	24 120	25 989	384 461	28 224	36 752	25 399
DEBT OUTSTANDING	42 460	12 174	263	175 960	22 111	36 147	9 398
LONG-TERM	42 460	12 174	263	175 960	22 111	36 147	9 398
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 910	504	219	17 031	1 300	2 232	292
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	11 947	6 082	10 023	91 063	12 892	6 586	11 115

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Texas--Continued						
	Klein	Laredo	Lubbock	McAllen	Mesquite	Midland	North East
ENROLLMENT [1]	21 435	22 300	29 301	18 155	18 692	17 676	33 458
GENERAL REVENUE	62 730	41 997	77 670	44 345	41 089	50 975	81 817
INTERGOVERNMENTAL REVENUE	27 407	37 325	43 544	31 882	25 704	21 721	42 733
FROM FEDERAL GOVERNMENT	19	219	778	2 874	59	314	229
FROM STATES	27 376	36 837	42 766	29 006	25 644	21 404	42 504
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	567	5 159	5 226	4 105	1 297	2 714	2 864
FROM CITIES AND COUNTIES	-	256	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	12	13	-	1	1	3	-
GENERAL REVENUE FROM OWN SOURCES	35 322	4 672	34 126	12 464	15 384	29 254	39 084
TAXES	28 893	3 390	29 681	9 251	10 619	25 306	32 440
PROPERTY TAXES ONLY	28 893	3 390	29 681	9 251	10 619	25 306	32 440
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 895	468	2 895	1 053	3 676	382	4 327
TUITION AND TRANSPORTATION FEES	111	89	162	235	366	81	578
SCHOOL LUNCH SALES (GROSS)	2 419	-	2 235	510	2 993	-	3 180
OTHER	364	379	498	309	318	300	569
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	3 534	814	1 550	2 159	1 089	3 566	2 317
GENERAL EXPENDITURE	72 898	43 465	77 807	53 533	43 030	47 760	85 986
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	50 580	37 745	70 945	40 369	35 229	42 940	75 846
INSTRUCTIONAL SERVICES	27 821	24 735	37 814	23 776	19 210	26 088	43 495
SALARIES AND WAGES	24 933	22 132	34 222	20 974	17 375	23 131	38 828
OTHER	22 759	13 010	33 131	16 593	16 019	16 851	32 352
CAPITAL OUTLAY EXPENDITURE	14 737	4 525	4 892	11 195	3 580	2 836	7 154
CONSTRUCTION	13 086	3 889	3 608	9 721	2 426	89	3 878
OTHER	1 651	636	1 284	1 474	1 154	2 747	3 276
INTEREST ON DEBT	7 581	1 195	1 970	1 969	4 221	1 984	2 985
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	38 720	31 075	54 375	30 175	27 094	33 407	57 368
DEBT OUTSTANDING	122 333	16 424	15 065	31 820	62 853	24 218	58 375
LONG-TERM	122 333	16 424	15 065	31 820	62 853	24 218	58 375
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	30 000	-	-	10 310	-	-	7 265
LONG-TERM DEBT RETIRED	6 858	510	1 085	810	164	1 934	2 094
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	26 415	10 255	11 971	8 672	7 955	17 399	12 004

Item	Texas--Continued						
	North Forest	Northside	Pasadena	Plano	Richardson	San Antonio	San Antonio-St. Phillips Junior College
ENROLLMENT [1]	16 467	35 087	37 162	24 857	35 492	59 796	27 035
GENERAL REVENUE	38 079	85 796	87 582	71 172	97 806	141 665	56 682
INTERGOVERNMENTAL REVENUE	26 371	52 976	42 693	31 488	40 389	104 896	40 213
FROM FEDERAL GOVERNMENT	1 752	722	80	187	-	892	4 294
FROM STATES	24 618	52 254	42 453	31 109	40 255	103 931	35 920
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 149	4 787	3 184	1 711	-	12 005	(NA)
FROM CITIES AND COUNTIES	-	-	1	-	10	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	159	193	124	73	-
GENERAL REVENUE FROM OWN SOURCES	11 708	32 820	44 889	39 684	57 416	36 769	16 469
TAXES	9 182	25 784	37 041	30 840	49 084	31 557	2 242
PROPERTY TAXES ONLY	9 182	25 784	37 041	30 840	49 084	31 557	2 242
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	790	3 786	6 223	4 090	5 257	3 243	14 150
TUITION AND TRANSPORTATION FEES	82	267	221	325	513	349	-
SCHOOL LUNCH SALES (GROSS)	428	2 902	5 370	3 342	4 140	1 877	-
OTHER	280	596	632	423	603	1 017	14 150
INTEREST EARNINGS	-	-	-	-	-	-	36
MISCELLANEOUS	1 736	3 250	1 626	4 753	3 076	1 969	40
GENERAL EXPENDITURE	44 364	98 281	97 828	71 906	95 965	140 669	59 307
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	32 211	76 657	86 764	52 453	85 349	133 609	55 977
INSTRUCTIONAL SERVICES	18 765	43 422	44 836	31 968	48 390	76 624	(NA)
SALARIES AND WAGES	16 805	38 067	40 609	28 727	43 454	69 548	(NA)
OTHER	13 445	33 234	41 928	20 486	36 959	56 985	55 977
CAPITAL OUTLAY EXPENDITURE	9 808	12 822	9 594	10 938	4 977	5 836	3 009
CONSTRUCTION	9 054	10 521	5 913	8 443	1 558	3 198	609
OTHER	754	2 301	3 681	2 495	3 419	2 637	2 399
INTEREST ON DEBT	2 346	8 802	1 470	8 514	5 639	1 224	322
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	25 548	58 078	64 850	40 315	65 788	106 518	38 077
DEBT OUTSTANDING	25 148	69 323	31 775	117 653	104 104	21 800	4 627
LONG-TERM	25 148	69 323	31 775	117 653	104 104	21 800	4 627
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	20 000	-	-	-
LONG-TERM DEBT RETIRED	691	3 817	2 860	4 878	6 572	2 600	756
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	18 468	14 424	19 713	37 088	13 023	11 650	20 831

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

	Texas—Continued				Utah		
	Spring Branch	Tarrant County Junior College	Tyler	Ysleta	Alpine	Davis County	Granite
ENROLLMENT [1]	30 247	20 798	15 918	45 368	29 862	42 123	64 345
GENERAL REVENUE	103 563	49 919	38 627	95 341	61 191	102 490	147 647
INTERGOVERNMENTAL REVENUE	31 497	24 573	21 945	69 423	42 388	67 373	88 362
FROM FEDERAL GOVERNMENT	-	437	297	136	123	1 775	464
FROM STATES	31 485	24 136	21 405	68 865	42 265	65 598	87 785
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 498	(NA)	825	8 983	2 338	4 566	8 913
FROM CITIES AND COUNTIES	12	-	-	422	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	243	-	-	-	113
GENERAL REVENUE FROM OWN SOURCES	72 067	25 346	16 683	25 918	18 803	35 117	59 286
TAXES	62 121	7 949	14 106	19 488	14 234	21 393	45 857
PROPERTY TAXES ONLY	62 121	7 949	14 106	19 488	14 234	21 393	45 857
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	6 837	17 138	1 491	2 465	1 850	3 728	4 177
TUITION AND TRANSPORTATION FEES	1 765	-	195	275	159	506	934
SCHOOL LUNCH SALES (GROSS)	4 559	-	1 025	1 419	1 622	2 971	2 602
OTHER	514	17 138	271	771	68	251	641
INTEREST EARNINGS	-	-	-	-	1 992	3 754	4 810
MISCELLANEOUS	3 108	259	1 086	3 965	727	6 242	4 442
GENERAL EXPENDITURE	113 905	43 427	38 179	102 175	63 447	98 519	140 065
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	98 382	40 975	34 435	78 528	53 295	85 378	130 589
INSTRUCTIONAL SERVICES	46 301	(NA)	19 233	46 343	31 626	51 775	79 110
SALARIES AND WAGES	40 271	(NA)	17 500	41 887	23 829	38 182	59 166
OTHER	52 081	40 975	15 202	32 185	21 669	33 603	51 479
CAPITAL OUTLAY EXPENDITURE	10 309	1 785	1 045	18 744	8 544	11 164	6 888
CONSTRUCTION	6 932	403	106	17 261	6 160	6 551	4 406
OTHER	3 377	1 381	939	1 483	2 384	4 613	2 482
INTEREST ON DEBT	5 214	667	2 698	4 902	1 608	1 977	2 588
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	68 979	27 214	25 838	62 289	34 853	54 317	88 092
DEBT OUTSTANDING	77 171	13 740	15 346	83 320	38 510	54 150	62 583
LONG-TERM	77 171	13 740	15 346	83 320	38 510	54 150	62 500
SHORT-TERM	-	-	-	-	-	-	83
LONG-TERM DEBT ISSUED	-	-	-	10 000	10 000	-	17 600
LONG-TERM DEBT RETIRED	3 125	2 010	1 060	2 590	2 225	100	6 100
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	34 890	20 723	3 843	68 344	5 736	761	20 743

	Utah—Continued			Virginia			
	Jordan	Salt Lake City	Weber County	Chesapeake	Chesterfield County	Fairfax County	Hampton
ENROLLMENT [1]	53 468	24 293	21 851	24 458	33 935	122 942	21 611
GENERAL REVENUE	115 767	68 273	48 488	61 351	89 253	465 018	55 401
INTERGOVERNMENTAL REVENUE	77 687	27 876	31 926	33 441	40 726	143 707	31 040
FROM FEDERAL GOVERNMENT	77	1 087	519	742	75	4 260	1 103
FROM STATES	77 610	26 785	31 407	32 658	40 401	128 860	29 756
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 752	4 255	1 852	2 979	2 260	9 930	3 329
FROM CITIES AND COUNTIES	-	-	-	-	-	-	182
FROM OTHER SCHOOL SYSTEMS	-	5	-	40	250	10 587	-
GENERAL REVENUE FROM OWN SOURCES	38 080	40 397	16 561	27 910	48 527	321 311	24 360
TAXES	30 226	34 602	10 968	-	-	-	-
PROPERTY TAXES ONLY	30 226	34 602	10 968	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	25 771	42 776	303 194	21 730
CURRENT CHARGES	3 469	1 927	1 881	1 848	3 977	15 877	1 932
TUITION AND TRANSPORTATION FEES	105	350	65	123	333	2 144	103
SCHOOL LUNCH SALES (GROSS)	3 123	997	1 697	1 722	3 249	13 359	1 584
OTHER	241	580	120	2	395	374	245
INTEREST EARNINGS	3 306	2 850	1 606	24	1 703	181	699
MISCELLANEOUS	1 078	1 018	2 106	267	71	2 060	-
GENERAL EXPENDITURE	109 280	66 894	51 614	60 007	98 680	458 651	51 352
INTERGOVERNMENTAL EXPENDITURE	-	-	-	134	246	52	-
CURRENT OPERATION EXPENDITURE	95 232	63 424	43 225	54 226	75 804	427 648	50 687
INSTRUCTIONAL SERVICES	57 989	35 230	25 870	33 770	45 596	243 501	30 179
SALARIES AND WAGES	43 400	25 687	19 487	28 611	40 256	213 787	25 457
OTHER	37 243	28 194	17 355	20 456	30 207	184 147	20 508
CAPITAL OUTLAY EXPENDITURE	10 115	1 070	7 074	4 246	18 007	23 123	423
CONSTRUCTION	6 810	-	5 836	3 296	16 195	16 569	-
OTHER	3 304	1 070	1 238	950	1 812	6 554	423
INTEREST ON DEBT	3 934	2 400	1 316	1 400	4 623	7 827	242
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	63 120	38 941	26 861	36 440	51 363	287 776	34 124
DEBT OUTSTANDING	74 720	18 200	23 250	19 732	53 303	166 565	3 856
LONG-TERM	74 720	18 200	23 250	19 732	53 303	166 565	3 856
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	8 000	-	7 000	2 000	5 338	42 243	-
LONG-TERM DEBT RETIRED	4 375	2 400	1 300	2 124	4 446	15 327	550
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	23 855	3 652	2 898	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Virginia—Continued						
	Henrico County	Newport News	Norfolk	Portsmouth	Prince William County	Richmond	Roanoke
ENROLLMENT[1]	31 025	25 664	35 866	18 863	34 881	29 712	15 437
GENERAL REVENUE	87 828	73 536	102 018	44 674	104 240	116 607	40 415
INTERGOVERNMENTAL REVENUE	33 079	38 276	59 225	27 600	43 638	44 576	19 631
FROM FEDERAL GOVERNMENT	12	1 791	4 217	563	234	577	27
FROM STATES	33 067	36 101	55 008	27 004	43 084	43 134	19 598
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 357	4 993	11 607	4 262	2 122	10 644	2 817
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	384	-	33	320	865	6
GENERAL REVENUE FROM OWN SOURCES	54 749	35 260	42 794	17 074	60 602	72 031	20 783
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	52 300	32 848	40 800	15 130	56 205	70 125	19 563
CURRENT CHARGES	2 209	2 201	1 919	1 300	4 182	1 657	1 053
TUITION AND TRANSPORTATION FEES	312	294	295	140	83	400	85
SCHOOL LUNCH SALES (GROSS)	1 858	1 766	1 593	1 090	3 009	1 145	968
OTHER	39	141	30	70	1 090	112	-
INTEREST EARNINGS	-	14	-	322	-	-	-
MISCELLANEOUS	241	197	75	322	214	249	167
GENERAL EXPENDITURE	87 223	68 046	98 130	42 267	97 093	111 240	38 728
INTERGOVERNMENTAL EXPENDITURE	258	181	-	32	-	61	242
CURRENT OPERATION EXPENDITURE	82 952	66 499	96 269	41 751	90 320	104 555	36 799
INSTRUCTIONAL SERVICES	47 759	37 872	55 550	24 241	54 595	56 698	21 970
SALARIES AND WAGES	43 230	31 992	49 744	21 353	47 634	47 568	19 169
OTHER	35 193	28 627	40 719	17 510	35 725	47 857	14 829
CAPITAL OUTLAY EXPENDITURE	2 333	1 201	1 861	355	3 665	5 427	901
CONSTRUCTION	1 694	56	820	-	2 778	4 261	585
OTHER	639	1 145	1 041	355	887	1 166	316
INTEREST ON DEBT	1 680	165	-	130	3 108	1 199	786
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	56 792	44 086	63 678	27 876	64 686	68 144	24 872
DEBT OUTSTANDING	20 819	3 100	-	2 210	52 543	11 634	8 755
LONG-TERM	20 819	3 100	-	2 210	52 543	11 634	8 755
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	1 800	-	-
LONG-TERM DEBT RETIRED	2 983	200	-	145	5 137	2 692	720
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	Virginia—Continued		Washington				
	Roanoke County	Virginia Beach	Bellevue	Edmonds	Federal Way	Highline	Kent
ENROLLMENT[1]	18 195	55 131	17 212	17 744	15 049	15 945	16 492
GENERAL REVENUE	50 544	136 193	63 248	53 373	38 084	47 007	45 847
INTERGOVERNMENTAL REVENUE	23 682	71 913	42 923	42 546	31 846	37 934	35 924
FROM FEDERAL GOVERNMENT	21	6 810	-	63	8	143	41
FROM STATES	22 801	65 103	42 403	42 264	31 828	37 493	35 812
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 872	4 783	1 813	2 236	1 492	2 934	1 895
FROM CITIES AND COUNTIES	-	-	1	-	-	6	4
FROM OTHER SCHOOL SYSTEMS	860	-	520	218	10	292	67
GENERAL REVENUE FROM OWN SOURCES	26 862	64 280	20 325	10 827	6 238	9 074	9 923
TAXES	-	-	14 589	6 011	4 113	5 810	7 080
PROPERTY TAXES ONLY	-	-	14 589	6 011	4 113	5 810	7 080
CONTRIBUTION FROM PARENT GOVERNMENT	23 969	58 670	-	-	-	-	-
CURRENT CHARGES	1 935	5 370	4 245	2 901	1 772	2 226	2 063
TUITION AND TRANSPORTATION FEES	159	286	477	187	188	159	124
SCHOOL LUNCH SALES (GROSS)	1 755	4 082	1 029	1 200	773	856	953
OTHER	21	1 001	2 739	1 514	811	1 211	986
INTEREST EARNINGS	487	-	965	278	185	388	702
MISCELLANEOUS	470	241	526	1 637	167	650	78
GENERAL EXPENDITURE	47 216	122 861	57 383	51 915	37 697	47 861	49 676
INTERGOVERNMENTAL EXPENDITURE	-	36	26	10	153	69	88
CURRENT OPERATION EXPENDITURE	46 051	113 940	53 582	50 377	36 110	45 356	40 032
INSTRUCTIONAL SERVICES	28 516	71 695	34 344	31 362	22 128	28 087	25 386
SALARIES AND WAGES	25 188	63 766	32 388	29 953	20 153	26 292	23 767
OTHER	17 535	42 244	19 237	19 015	13 982	17 269	14 647
CAPITAL OUTLAY EXPENDITURE	895	4 879	3 069	1 268	1 313	2 021	7 022
CONSTRUCTION	201	2 512	1 995	374	4	629	5 386
OTHER	694	2 367	1 074	893	1 309	1 392	1 635
INTEREST ON DEBT	269	4 006	707	260	121	216	2 593
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	31 974	80 433	40 067	37 319	24 717	32 675	29 188
DEBT OUTSTANDING	9 062	60 012	10 975	4 195	1 890	3 595	24 420
LONG-TERM	9 062	60 012	10 975	4 195	1 890	3 595	24 420
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	6 402	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 650	3 592	1 435	465	1 000	850	1 565
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	11 787	4 870	2 583	4 243	6 981

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

(Dollar amounts in thousands)

Item	Washington—Continued					West Virginia	
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver	Cabell County	Kanawha County
ENROLLMENT[1]	18 005	45 165	27 323	27 817	15 169	17 598	39 131
GENERAL REVENUE	56 464	175 238	81 508	105 939	41 229	43 230	107 768
INTERGOVERNMENTAL REVENUE	41 537	124 178	62 964	78 400	34 116	28 376	63 340
FROM FEDERAL GOVERNMENT	64	443	981	169	52	96	391
FROM STATES	41 332	123 433	61 786	77 626	33 961	28 241	62 949
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 980	13 210	4 865	7 475	2 085	2 994	7 289
FROM CITIES AND COUNTIES	4	180	-	-	5	-	-
FROM OTHER SCHOOL SYSTEMS	136	122	197	586	116	38	-
GENERAL REVENUE FROM OWN SOURCES	14 927	51 059	18 543	27 538	7 114	14 854	44 428
TAXES	8 926	45 025	11 819	20 109	5 897	12 038	35 609
PROPERTY TAXES ONLY	8 926	45 025	11 819	20 109	5 897	12 038	35 609
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 268	3 808	3 432	4 504	1 626	895	3 356
TUITION AND TRANSPORTATION FEES	971	331	222	1 378	158	266	240
SCHOOL LUNCH SALES (GROSS)	1 246	1 736	1 182	951	948	611	2 457
OTHER	1 051	1 742	2 027	2 175	721	18	659
INTEREST EARNINGS	2 337	1 582	2 294	2 026	1 328	872	4 390
MISCELLANEOUS	396	643	1 008	900	62	1 050	1 072
GENERAL EXPENDITURE	61 000	160 309	76 247	106 232	40 242	43 938	106 961
INTERGOVERNMENTAL EXPENDITURE	85	-	-	-	-	-	11
CURRENT OPERATION EXPENDITURE	49 867	152 781	70 088	94 847	38 513	41 674	103 053
INSTRUCTIONAL SERVICES	29 269	92 471	44 319	54 116	23 974	27 191	61 422
SALARIES AND WAGES	28 372	86 576	40 065	48 922	22 147	23 625	53 515
OTHER	20 598	60 310	25 769	40 731	14 539	14 483	41 631
CAPITAL OUTLAY EXPENDITURE	8 984	6 774	4 081	8 525	1 437	2 264	3 684
CONSTRUCTION	3 952	3 678	1 121	5 768	250	1 052	1 277
OTHER	5 032	3 096	2 960	2 757	1 187	1 212	2 406
INTEREST ON DEBT	2 064	754	2 078	2 860	292	-	213
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	33 986	107 148	47 191	67 735	27 764	30 814	75 396
DEBT OUTSTANDING	34 245	12 710	36 115	29 420	4 880	-	-
LONG-TERM	34 245	12 710	36 115	29 420	4 880	-	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	5 645	-	-	26 520	-	-	-
LONG-TERM DEBT RETIRED	-	2 470	1 985	29 075	1 010	-	6 085
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 948	24 749	29 925	30 206	12 394	7 218	37 484

Item	West Virginia—Continued		Wisconsin					
	Raleigh County	Wood County	Green Bay	Kenosha	Madison	Milwaukee	Milwaukee Area Tech. Dist. 9	Racine
ENROLLMENT[1]	17 791	17 503	16 772	16 053	22 458	84 192	21 861	21 955
GENERAL REVENUE	39 331	40 502	54 403	52 020	63 313	340 013	73 156	73 441
INTERGOVERNMENTAL REVENUE	28 577	29 846	28 322	30 537	29 198	206 589	27 650	44 212
FROM FEDERAL GOVERNMENT	-	-	-	-	15	65	5 401	-
FROM STATES	28 577	29 790	28 213	30 519	28 755	206 271	22 249	44 153
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 399	2 332	2 360	2 508	4 096	29 127	(NA)	3 507
FROM CITIES AND COUNTIES	-	-	-	17	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	56	109	-	427	253	-	59
GENERAL REVENUE FROM OWN SOURCES	10 754	10 655	26 081	21 484	34 115	133 423	45 506	29 229
TAXES	8 887	8 538	22 058	19 282	49 785	126 036	33 082	26 182
PROPERTY TAXES ONLY	8 887	8 538	22 058	19 282	49 785	126 036	33 082	26 182
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-	-
CURRENT CHARGES	254	1 171	1 033	1 248	1 543	2 416	12 425	1 195
TUITION AND TRANSPORTATION FEES	231	80	2	137	45	146	-	48
SCHOOL LUNCH SALES (GROSS)	-	1 027	800	898	1 106	2 165	-	994
OTHER	23	63	231	214	391	105	12 425	153
INTEREST EARNINGS	1 237	482	2 530	604	1 471	1 086	-	1 204
MISCELLANEOUS	377	464	459	349	1 316	3 286	-	648
GENERAL EXPENDITURE	40 443	41 570	51 002	50 129	62 972	333 460	66 356	71 026
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	3	[10]6 551	-	-
CURRENT OPERATION EXPENDITURE	37 543	40 615	49 657	48 198	81 465	325 772	64 148	70 106
INSTRUCTIONAL SERVICES	23 500	26 269	31 130	29 283	49 260	190 813	(NA)	40 962
SALARIES AND WAGES	20 094	23 225	23 717	22 170	37 603	140 220	(NA)	32 147
OTHER	14 043	14 347	18 527	18 914	32 205	134 959	64 148	29 144
CAPITAL OUTLAY EXPENDITURE	1 807	558	1 055	1 237	929	1 137	974	349
CONSTRUCTION	779	125	652	358	168	-	-	34
OTHER	1 028	433	404	879	761	1 137	974	315
INTEREST ON DEBT	1 093	397	289	695	575	-	1 234	572
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	27 009	30 314	33 498	32 489	55 487	208 619	39 655	46 414
DEBT OUTSTANDING	19 385	5 505	7 410	12 100	10 913	[11]	19 095	11 050
LONG-TERM	19 385	5 505	7 410	7 600	10 913	-	19 095	4 050
SHORT-TERM	-	-	-	4 500	-	-	-	7 000
LONG-TERM DEBT ISSUED	-	-	1 500	-	-	-	500	-
LONG-TERM DEBT RETIRED	495	1 715	2 143	1 450	1 766	-	3 900	1 855
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	28 091	6 600	19 733	9 720	13 361	122 054	20 944	17 780

Note: Because of rounding, detail may not add to totals. Intraschool system transactions are included in this table, rather than excluded as in tables 1-4. - Represents zero or rounds to zero. NA Not available. [1]Fall 1980 enrollments are shown for the 58 local institutions of higher education published in the Education Directory, Colleges and Universities, 1981-82, National Center for Education Statistics. Fall 1982 enrollments for the 335 elementary and secondary school systems in this table were provided by State education agencies. [2]$31,660,000 of school bonded indebtedness incurred by the city of Birmingham. [3]$24,320,000 of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $5.1 million in fiscal year 1982-83 for debt service. [4]The following amounts (in thousands of dollars) are excluded from the expenditure data shown here as they are interfund transfers made into the school system's or its parent government's employee retirement fund: Chicago, $49,719; Denver, $17,120; Des Moines, $1,212; Fulton County, $4,154; Hawaii Public Schools, $83,922; Kansas City, MO, $5,276; Minneapolis, $10,019; New York City, $542,352; Omaha, $3,241; Portland, $5,274; St. Louis, $6,958; St. Paul, $367; and Wichita, $310. [5]$110,137,000 of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independent School District paid $816,150 in fiscal year 1982-83 to the city of Atlanta for debt service. [6]Excludes enrollment and financial data for De Kalb Community College. [7]Excludes $569,025,000 (as of Sept. 1, 1982) in long-term debt incurred by the Chicago School Finance Authority. [8]$80,667,000 of school bonded indebtedness incurred by the city of Newark. [9]Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1982-83 financial data reflect activities of only community and technical colleges. [10]$35,660,000 of school bonded indebtedness incurred by the city of Milwaukee. Intergovernmental expenditure represents debt service payments to the city of Milwaukee.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83

Item	Alabama					Alaska	Arizona
	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage	Glendale Union High
GENERAL REVENUE	2 440.09	2 029.82	2 063.26	1 920.02	1 947.79	4 892.19	2 591.36
INTERGOVERNMENTAL REVENUE	1 457.81	1 620.77	1 344.61	1 421.38	1 603.34	3 693.84	1 648.93
GENERAL REVENUE FROM OWN SOURCES	982.28	409.04	718.65	498.63	344.45	1 198.34	942.43
TAXES	545.21	209.35	449.51	330.00	138.57	-	753.74
PROPERTY TAXES ONLY	545.21	209.35	449.51	330.00	138.57	-	753.74
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	752.70	-
CURRENT CHARGES	342.12	189.41	253.34	155.84	149.94	141.51	144.62
INTEREST EARNINGS	64.09	16.97	13.18	4.92	44.31	295.81	37.53
MISCELLANEOUS	30.85	13.31	2.61	7.86	11.64	8.32	6.54
GENERAL EXPENDITURE	2 379.75	2 209.46	2 056.98	2 030.21	1 879.60	6 139.89	2 519.35
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	20.07
CURRENT OPERATION EXPENDITURE	2 301.21	1 986.11	1 924.40	1 762.10	1 802.10	4 532.81	2 182.40
INSTRUCTIONAL SERVICES	1 102.28	1 097.00	1 047.82	928.57	1 004.09	2 696.65	1 152.33
OTHER	1 198.93	889.11	876.58	833.53	798.01	1 836.16	1 030.07
CAPITAL OUTLAY EXPENDITURE	76.28	202.47	92.28	241.08	77.51	1 372.06	225.76
INTEREST ON DEBT	2.26	20.88	40.30	27.03	-	235.02	91.11
EXHIBIT: SALARIES AND WAGES	1 604.19	1 524.01	1 394.22	1 284.27	1 318.47	3 089.27	1 605.30
DEBT OUTSTANDING	(1)	409.00	628.68	385.47	-	3 733.62	800.17

Item	Arizona--Continued						
	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified	Tucson Unified
GENERAL REVENUE	1 639.11	2 224.22	2 500.48	2 628.04	1 543.33	2 625.07	2 281.99
INTERGOVERNMENTAL REVENUE	442.66	1 506.68	1 591.05	1 133.31	443.12	1 472.11	1 592.21
GENERAL REVENUE FROM OWN SOURCES	1 196.45	717.54	909.43	1 494.72	1 100.21	1 152.95	689.78
TAXES	755.47	535.47	709.71	1 229.21	627.90	850.29	541.74
PROPERTY TAXES ONLY	755.47	535.47	709.71	1 229.21	627.90	850.29	541.74
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	415.27	89.56	102.10	116.59	467.55	83.23	55.38
INTEREST EARNINGS	-	60.27	94.49	90.08	-	28.76	77.25
MISCELLANEOUS	25.71	32.25	3.13	58.85	4.77	190.67	15.40
GENERAL EXPENDITURE	2 122.47	2 369.90	2 935.92	2 599.19	1 434.25	2 503.20	2 355.55
INTERGOVERNMENTAL EXPENDITURE	-	2.42	11.95	16.46	-	6.22	.09
CURRENT OPERATION EXPENDITURE	1 534.17	1 816.66	1 923.14	2 370.57	1 421.89	2 321.25	2 108.55
INSTRUCTIONAL SERVICES	(NA)	949.85	1 020.60	1 247.85	(NA)	1 358.12	1 155.92
OTHER	1 534.17	866.81	902.53	1 122.72	1 421.89	963.13	952.63
CAPITAL OUTLAY EXPENDITURE	572.11	456.29	801.41	163.37	-	168.91	223.21
INTEREST ON DEBT	16.19	124.54	199.42	48.79	12.37	6.81	23.69
EXHIBIT: SALARIES AND WAGES	992.18	1 341.08	1 432.55	1 680.10	1 017.09	1 815.95	1 626.25
DEBT OUTSTANDING	217.53	2 336.96	3 245.98	646.71	245.89	85.46	147.49

Item	Arizona--Continued	Arkansas		California			
	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary	Capistrano Unified
GENERAL REVENUE	1 986.99	2 585.93	2 048.05	2 655.16	2 794.85	2 463.31	2 786.34
INTERGOVERNMENTAL REVENUE	1 491.90	998.96	1 043.02	2 175.44	1 786.05	1 999.45	1 268.17
GENERAL REVENUE FROM OWN SOURCES	495.10	1 586.98	1 005.03	479.72	1 008.80	463.87	1 518.17
TAXES	379.25	1 419.55	784.94	342.68	687.25	343.07	1 269.99
PROPERTY TAXES ONLY	379.25	1 419.55	784.94	342.68	687.25	343.07	1 269.99
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	80.11	96.92	157.52	61.75	70.57	44.67	57.38
INTEREST EARNINGS	30.32	38.15	42.15	68.00	124.65	57.94	124.22
MISCELLANEOUS	5.42	32.37	20.42	7.29	126.33	18.18	66.57
GENERAL EXPENDITURE	1 982.30	2 492.21	2 096.01	2 861.36	2 820.70	2 466.81	2 392.03
INTERGOVERNMENTAL EXPENDITURE	5.07	-	7.66	55.96	163.88	-	43.86
CURRENT OPERATION EXPENDITURE	1 747.80	2 428.18	1 902.52	2 688.12	2 507.11	2 400.75	2 133.97
INSTRUCTIONAL SERVICES	1 063.22	1 443.36	1 069.36	1 579.91	1 436.96	1 435.95	1 268.34
OTHER	684.58	984.82	833.16	1 108.21	1 070.15	964.80	865.63
CAPITAL OUTLAY EXPENDITURE	190.39	2.59	101.32	95.32	107.49	66.06	132.12
INTEREST ON DEBT	39.04	61.44	84.51	21.96	42.22	-	82.07
EXHIBIT: SALARIES AND WAGES	1 305.74	1 755.61	1 309.65	1 926.88	1 732.62	1 734.55	1 516.48
DEBT OUTSTANDING	656.51	1 183.83	1 360.53	394.41	758.63	-	1 444.21

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	California--Continued						
	Carritos Community College	Chino Unified	Coast Community College	Compton Unified	Conejo Valley	Contra Costa Community College	Corona-Norco Unified
GENERAL REVENUE	1 311.93	2 517.73	1 082.26	3 123.13	2 559.84	1 203.97	2 481.60
INTERGOVERNMENTAL REVENUE	1 214.79	1 971.41	662.58	2 754.75	1 427.29	772.63	1 751.44
GENERAL REVENUE FROM OWN SOURCES	97.14	546.32	419.68	368.39	1 132.55	431.34	730.17
TAXES	76.29	398.27	234.78	229.24	949.48	301.49	612.78
PROPERTY TAXES ONLY	76.29	398.27	234.78	229.24	949.48	301.49	612.78
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	20.85	41.90	184.50	24.79	81.08	129.85	64.21
INTEREST EARNINGS	-	78.62	-	109.25	72.79	-	51.48
MISCELLANEOUS	-	27.53	.39	5.12	29.20	-	1.69
GENERAL EXPENDITURE	1 293.35	2 540.44	1 157.40	3 233.39	2 600.12	1 363.90	2 566.89
INTERGOVERNMENTAL EXPENDITURE	-	38.02	-	.52	.25	-	6.36
CURRENT OPERATION EXPENDITURE	1 245.23	2 276.52	1 131.37	3 163.28	2 382.30	1 228.75	2 490.84
INSTRUCTIONAL SERVICES	(NA)	1 368.57	(NA)	1 682.40	1 356.05	(NA)	1 435.05
OTHER	1 245.23	907.95	1 131.37	1 480.88	1 026.25	1 228.75	1 055.79
CAPITAL OUTLAY EXPENDITURE	43.06	132.38	25.76	62.32	153.23	135.00	48.53
INTEREST ON DEBT	5.06	93.52	.27	7.26	64.35	.16	21.16
EXHIBIT: SALARIES AND WAGES	900.23	1 689.07	821.17	2 219.85	1 651.55	855.79	1 801.86
DEBT OUTSTANDING	46.87	1 543.25	273.76	152.15	1 071.68	5.15	393.49

Item	California--Continued						
	East Side Union High	El Camino Community College	Foothill-De Anza Community College	Fremont Unified	Fresno Unified	Garden Grove Unified	Glendale Unified
GENERAL REVENUE	2 733.40	1 177.21	1 478.62	2 467.37	2 736.59	2 719.07	2 482.43
INTERGOVERNMENTAL REVENUE	1 757.63	779.08	913.87	1 800.35	2 137.89	1 925.94	1 919.39
GENERAL REVENUE FROM OWN SOURCES	975.77	398.13	564.75	667.03	618.71	793.13	563.04
TAXES	822.88	171.51	301.44	538.69	496.57	662.41	413.99
PROPERTY TAXES ONLY	822.88	171.51	301.44	538.69	496.57	662.41	413.99
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	38.65	226.35	253.17	49.90	34.68	48.26	61.36
INTEREST EARNINGS	62.52	-	-	38.69	67.14	55.55	53.14
MISCELLANEOUS	51.73	.26	10.14	39.75	20.32	26.90	34.54
GENERAL EXPENDITURE	2 883.29	1 316.75	1 440.48	2 518.53	2 725.66	2 649.35	2 476.51
INTERGOVERNMENTAL EXPENDITURE	147.81	-	-	2.95	1.23	2.10	17.17
CURRENT OPERATION EXPENDITURE	2 537.24	1 263.35	1 406.48	2 482.70	2 602.16	2 616.14	2 420.47
INSTRUCTIONAL SERVICES	1 425.50	(NA)	(NA)	1 471.34	1 543.18	1 632.19	1 433.26
OTHER	1 111.75	1 263.35	1 406.48	991.36	1 058.98	983.95	987.20
CAPITAL OUTLAY EXPENDITURE	129.65	53.40	26.78	41.81	113.13	20.39	30.11
INTEREST ON DEBT	68.59	-	7.22	11.06	9.13	10.73	8.76
EXHIBIT: SALARIES AND WAGES	1 794.01	831.62	951.53	1 873.89	1 881.61	1 941.77	1 746.87
DEBT OUTSTANDING	1 347.19	-	182.28	243.98	154.01	231.97	191.33

Item	California--Continued						
	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified	Huntington Beach Union High	Irvine Unified	Kern Community College
GENERAL REVENUE	1 397.90	3 097.78	2 824.85	2 743.10	3 519.15	2 837.21	1 730.43
INTERGOVERNMENTAL REVENUE	833.28	1 888.22	2 343.56	1 943.18	2 304.16	1 156.65	912.98
GENERAL REVENUE FROM OWN SOURCES	524.62	1 209.54	481.29	799.92	1 214.99	1 680.56	817.45
TAXES	442.71	1 028.86	326.26	631.98	1 036.70	1 414.72	621.05
PROPERTY TAXES ONLY	442.71	1 028.86	326.26	631.98	1 036.70	1 414.72	621.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	81.91	58.49	51.85	67.74	54.32	56.02	198.41
INTEREST EARNINGS	-	84.29	38.28	67.29	114.32	181.12	-
MISCELLANEOUS	-	37.89	64.90	32.92	9.65	28.71	-
GENERAL EXPENDITURE	1 392.28	3 199.88	2 891.07	2 752.74	3 502.75	2 836.73	1 909.24
INTERGOVERNMENTAL EXPENDITURE	-	-	68.63	2.57	567.60	34.08	-
CURRENT OPERATION EXPENDITURE	1 360.85	3 101.84	2 791.39	2 723.40	2 828.29	2 446.88	1 766.64
INSTRUCTIONAL SERVICES	(NA)	1 783.74	1 636.58	1 646.18	1 635.93	1 362.80	(NA)
OTHER	1 360.85	1 318.10	1 154.81	1 077.22	1 192.37	1 084.08	1 766.64
CAPITAL OUTLAY EXPENDITURE	27.28	91.57	31.04	18.73	96.05	224.73	141.82
INTEREST ON DEBT	4.15	6.47	-	8.04	10.81	131.05	.78
EXHIBIT: SALARIES AND WAGES	981.61	2 269.72	1 939.07	1 964.60	2 009.69	1 686.60	1 032.40
DEBT OUTSTANDING	84.36	110.60	-	171.70	244.23	2 458.50	18.36

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Lodi Unified	Long Beach City College	Long Beach Unified	Los Angeles Community College	Los Angeles Unified	Los Rios Community College	Montebello Unified
	California--Continued						
GENERAL REVENUE	2 583.53	1 305.62	2 586.39	1 770.33	3 092.99	1 410.23	2 716.21
INTERGOVERNMENTAL REVENUE	2 025.03	1 042.18	2 099.83	1 173.25	2 567.25	1 019.53	2 293.67
GENERAL REVENUE FROM OWN SOURCES	528.50	263.44	486.56	597.08	525.74	390.70	422.55
TAXES	437.97	94.71	328.75	246.07	403.11	161.58	313.58
PROPERTY TAXES ONLY	437.97	94.71	328.75	246.07	403.11	161.58	313.58
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	46.05	168.32	58.98	349.57	55.48	229.12	41.57
INTEREST EARNINGS	42.10	.42	50.18	-	57.66	-	61.96
MISCELLANEOUS	2.37	-	18.64	1.44	9.50	-	5.44
GENERAL EXPENDITURE	2 563.65	1 436.30	2 720.86	1 794.34	3 106.72	1 354.75	2 810.10
INTERGOVERNMENTAL EXPENDITURE	7.66	-	.79	-	.31	-	-
CURRENT OPERATION EXPENDITURE	2 333.50	1 313.73	2 671.81	1 762.47	3 011.42	1 304.91	2 728.26
INSTRUCTIONAL SERVICES	1 410.92	(NA)	1 503.81	(NA)	1 697.01	(NA)	1 507.66
OTHER	922.58	1 313.73	1 168.00	1 762.47	1 314.41	1 304.91	1 220.61
CAPITAL OUTLAY EXPENDITURE	174.26	122.57	48.16	29.92	83.98	46.83	61.78
INTEREST ON DEBT	48.24	-	.10	1.96	11.01	3.01	20.05
EXHIBIT: SALARIES AND WAGES	1 706.62	874.19	1 917.20	1 155.13	2 111.36	965.90	1 986.06
DEBT OUTSTANDING	742.81	-	1.97	44.51	253.76	57.45	404.04

Item	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified	North Orange Grove Community College	Norwalk-La Mirada Unified	Oakland Unified	Ontario-Montclair Elementary
	California--Unified						
GENERAL REVENUE	2 760.05	1 612.59	3 045.59	1 588.13	2 640.38	3 077.80	2 407.97
INTERGOVERNMENTAL REVENUE	1 903.65	1 358.11	1 123.44	1 005.45	2 158.35	2 596.85	1 930.77
GENERAL REVENUE FROM OWN SOURCES	856.41	254.48	1 922.15	582.68	482.03	480.94	477.19
TAXES	638.46	165.00	1 653.68	314.41	285.19	370.67	380.54
PROPERTY TAXES ONLY	638.46	165.00	1 653.68	314.41	285.19	370.67	380.54
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	67.79	89.48	103.01	268.28	59.15	42.37	31.97
INTEREST EARNINGS	12.10	-	111.40	-	52.24	46.20	38.30
MISCELLANEOUS	138.06	-	54.07	-	85.46	21.70	26.38
GENERAL EXPENDITURE	2 646.77	1 661.04	3 010.27	1 762.79	2 631.03	3 278.69	2 288.18
INTERGOVERNMENTAL EXPENDITURE	.74	-	29.72	-	71.58	.62	.48
CURRENT OPERATION EXPENDITURE	2 605.38	1 578.50	2 921.59	1 658.09	2 436.45	3 164.47	2 250.64
INSTRUCTIONAL SERVICES	1 557.54	(NA)	1 632.50	(NA)	1 390.30	1 700.30	1 441.04
OTHER	1 047.84	1 578.50	1 289.10	1 658.09	1 046.16	1 464.17	809.61
CAPITAL OUTLAY EXPENDITURE	29.55	81.44	27.84	103.06	117.81	73.28	35.55
INTEREST ON DEBT	11.09	1.10	31.12	1.64	5.18	40.33	1.50
EXHIBIT: SALARIES AND WAGES	1 903.43	1 072.18	2 070.12	981.74	1 745.83	2 193.59	1 628.24
DEBT OUTSTANDING	213.61	26.72	543.50	38.02	137.98	668.86	30.34

Item	Orange Unified	Palomar College	Pasadena Area Community College	Pasadena Unified	Peralta Community College	Placentia Unified	Pomona Unified
	California--Continued						
GENERAL REVENUE	2 608.77	1 784.33	1 783.01	2 718.29	1 225.73	2 672.49	2 808.78
INTERGOVERNMENTAL REVENUE	1 619.16	911.22	1 383.05	2 232.18	1 014.82	1 448.37	2 467.56
GENERAL REVENUE FROM OWN SOURCES	1 079.61	873.11	399.96	486.11	210.91	1 224.12	341.22
TAXES	941.35	560.18	167.41	400.00	195.13	897.47	208.04
PROPERTY TAXES ONLY	941.35	560.18	167.41	400.00	195.13	897.47	208.04
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	63.51	312.92	232.55	48.88	15.79	69.14	51.15
INTEREST EARNINGS	54.22	-	-	12.73	-	158.13	33.31
MISCELLANEOUS	20.53	-	-	24.50	-	99.37	48.72
GENERAL EXPENDITURE	2 681.79	1 824.08	1 899.83	2 798.23	1 289.66	2 550.17	2 895.84
INTERGOVERNMENTAL EXPENDITURE	1.45	-	-	1.22	-	55.15	33.58
CURRENT OPERATION EXPENDITURE	2 579.14	1 606.95	1 831.60	2 752.47	1 214.87	2 245.23	2 760.39
INSTRUCTIONAL SERVICES	1 559.86	(NA)	(NA)	1 520.94	(NA)	1 290.36	1 554.71
OTHER	1 019.27	1 606.95	1 831.60	1 231.52	1 214.87	954.87	1 205.68
CAPITAL OUTLAY EXPENDITURE	69.38	214.63	68.24	39.34	50.06	185.50	96.26
INTEREST ON DEBT	31.82	2.50	-	5.21	24.72	64.29	5.41
EXHIBIT: SALARIES AND WAGES	1 930.54	1 074.67	1 174.12	1 885.80	817.86	1 648.69	1 999.68
DEBT OUTSTANDING	578.52	61.62	-	110.47	568.86	1 601.77	111.49

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Poway Unified	Rancho-Santiago Community College	Richmond Unified	Riverside Unified	Rowland Unified	Sacramento Unified	Saddleback Community College
	California--Continued						
GENERAL REVENUE	2 629.27	2 382.11	2 692.36	2 556.76	2 442.03	2 903.49	1 310.63
INTERGOVERNMENTAL REVENUE	1 304.27	1 467.98	1 987.96	1 873.22	1 964.18	2 285.90	628.62
GENERAL REVENUE FROM OWN SOURCES	1 325.00	914.13	704.40	683.54	477.85	617.59	682.01
TAXES	1 105.29	651.18	607.50	579.35	271.43	479.57	562.86
PROPERTY TAXES ONLY	1 105.29	651.18	607.50	579.35	271.43	479.57	562.86
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	55.02	262.95	43.66	50.43	54.69	44.19	107.39
INTEREST EARNINGS	111.66	-	40.21	37.78	40.92	87.92	9.79
MISCELLANEOUS	53.04	-	13.03	15.98	110.80	5.91	1.97
GENERAL EXPENDITURE	2 513.78	2 416.60	2 707.52	2 504.13	2 509.03	2 903.54	1 418.68
INTERGOVERNMENTAL EXPENDITURE	.24	-	1.58	.11	65.59	.83	-
CURRENT OPERATION EXPENDITURE	2 317.77	2 220.60	2 664.63	2 443.52	2 272.44	2 823.20	1 295.80
INSTRUCTIONAL SERVICES	1 348.04	(NA)	1 462.43	1 389.76	1 296.41	1 697.37	(NA)
OTHER	969.73	2 220.60	1 202.20	1 053.76	976.02	1 125.82	1 295.80
CAPITAL OUTLAY EXPENDITURE	142.85	195.99	34.39	36.69	171.00	64.28	166.85
INTEREST ON DEBT	52.91	-	6.93	23.82	-	15.25	6.03
EXHIBIT: SALARIES AND WAGES	1 655.46	1 510.90	1 883.40	1 741.57	1 660.34	2 072.28	883.90
DEBT OUTSTANDING	828.16	-	152.31	449.76	-	366.79	129.00

Item	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified	San Diego Community College	San Diego Unified	San Francisco Community College	San Francisco Unified
	California--Continued						
GENERAL REVENUE	2 513.65	1 383.32	2 861.06	2 095.96	3 081.67	2 530.96	3 016.24
INTERGOVERNMENTAL REVENUE	1 114.29	1 018.92	2 238.82	1 677.43	1 897.77	2 219.40	2 489.65
GENERAL REVENUE FROM OWN SOURCES	1 399.36	364.40	622.25	418.53	1 183.89	311.56	526.60
TAXES	1 219.52	220.93	495.65	353.18	960.83	127.19	418.45
PROPERTY TAXES ONLY	1 219.52	220.93	495.65	353.18	960.83	127.19	418.45
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	37.30	123.47	61.62	50.33	55.92	184.37	37.02
INTEREST EARNINGS	84.31	-	56.38	15.02	105.91	-	20.40
MISCELLANEOUS	58.23	-	8.60	-	61.24	-	50.72
GENERAL EXPENDITURE	2 469.86	1 318.21	2 761.74	1 945.96	3 050.42	2 723.62	3 054.22
INTERGOVERNMENTAL EXPENDITURE	27.59	-	.52	-	.24	-	[1]105.90
CURRENT OPERATION EXPENDITURE	2 347.92	1 222.58	2 701.19	1 886.13	2 995.70	2 629.15	2 901.30
INSTRUCTIONAL SERVICES	1 449.18	(NA)	1 525.63	(NA)	1 654.85	(NA)	1 617.97
OTHER	898.74	1 222.58	1 175.56	1 886.13	1 340.86	2 629.15	1 283.33
CAPITAL OUTLAY EXPENDITURE	35.08	95.63	49.26	57.51	49.79	93.69	46.82
INTEREST ON DEBT	59.27	-	10.77	2.32	4.69	.78	(X)
EXHIBIT: SALARIES AND WAGES	1 676.40	861.34	1 836.75	1 386.76	2 146.53	1 928.63	2 082.30
DEBT OUTSTANDING	959.10	-	196.22	42.33	99.74	19.30	-

Item	San Joaquin Delta Community College	San Jose Community College	San Jose Unified	San Juan Unified	San Mateo Community College	Santa Ana Unified	Santa Monica Community College
	California--Continued						
GENERAL REVENUE	1 397.63	1 773.00	2 983.67	2 657.14	1 477.25	2 602.14	1 284.28
INTERGOVERNMENTAL REVENUE	912.97	1 003.77	1 978.16	2 078.50	720.55	1 671.50	1 053.95
GENERAL REVENUE FROM OWN SOURCES	484.66	769.23	1 005.51	578.64	756.70	930.64	230.34
TAXES	273.83	504.98	894.93	471.10	491.97	774.20	100.21
PROPERTY TAXES ONLY	273.83	504.98	894.93	471.10	491.97	774.20	100.21
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	207.65	264.25	32.48	53.94	225.78	44.25	116.42
INTEREST EARNINGS	-	-	42.81	21.50	2.08	94.36	-
MISCELLANEOUS	3.18	-	35.49	32.10	36.89	17.82	13.70
GENERAL EXPENDITURE	1 299.01	1 751.42	3 140.89	2 618.54	1 506.52	2 752.49	1 297.77
INTERGOVERNMENTAL EXPENDITURE	-	-	.88	10.43	-	.76	-
CURRENT OPERATION EXPENDITURE	1 251.74	1 681.03	3 039.93	2 512.35	1 442.93	2 583.02	1 229.30
INSTRUCTIONAL SERVICES	(NA)	(NA)	1 953.57	1 485.45	(NA)	1 559.73	(NA)
OTHER	1 251.74	1 681.03	1 086.37	1 046.90	1 442.93	1 023.30	1 229.30
CAPITAL OUTLAY EXPENDITURE	33.22	90.40	53.47	85.05	60.35	135.76	68.47
INTEREST ON DEBT	14.04	-	46.61	10.71	3.24	32.95	-
EXHIBIT: SALARIES AND WAGES	840.79	1 176.26	2 187.14	1 879.48	949.38	1 841.08	880.53
DEBT OUTSTANDING	204.59	-	890.47	252.73	113.55	424.76	-

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	California--Continued						
	Simi Valley Unified	Sonoma County Junior College	South County Community College	State Center Community College	Stockton Unified	Sweetwater Union High	Torrance Unified
GENERAL REVENUE	2 649.96	1 251.58	1 516.08	1 730.36	3 006.25	2 727.91	2 568.30
INTERGOVERNMENTAL REVENUE	1 924.74	859.23	1 060.20	1 011.76	2 475.75	2 088.07	1 902.99
GENERAL REVENUE FROM OWN SOURCES	735.21	392.36	455.88	718.61	530.51	639.84	665.31
TAXES	572.01	323.38	286.82	430.29	438.02	522.44	473.45
PROPERTY TAXES ONLY	572.01	323.38	286.82	430.29	438.02	522.44	473.45
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	64.15	68.98	164.92	288.32	27.32	21.59	70.60
INTEREST EARNINGS	83.02	-	-	-	47.68	48.75	93.82
MISCELLANEOUS	16.03	-	4.14	-	17.48	47.05	27.44
GENERAL EXPENDITURE	2 692.73	1 213.20	1 700.99	1 699.07	2 926.57	2 626.14	2 908.67
INTERGOVERNMENTAL EXPENDITURE	.97	-	-	-	.56	5.60	69.12
CURRENT OPERATION EXPENDITURE	2 634.82	1 187.87	1 583.41	1 628.67	2 819.64	2 582.19	2 662.89
INSTRUCTIONAL SERVICES	1 532.16	(NA)	(NA)	(NA)	1 565.71	1 536.79	1 616.49
OTHER	1 102.66	1 187.87	1 583.41	1 628.67	1 253.93	1 045.40	1 046.39
CAPITAL OUTLAY EXPENDITURE	47.26	23.87	110.20	70.40	91.64	25.87	165.22
INTEREST ON DEBT	9.68	1.46	7.38	-	14.73	12.48	11.49
EXHIBIT: SALARIES AND WAGES	1 840.09	864.20	986.83	971.06	1 960.05	1 854.22	1 979.15
DEBT OUTSTANDING	137.77	34.81	260.60	-	286.61	211.91	250.63

Item	California--Continued				Colorado		
	Ventura County Community College	Visalia Unified	West Valley College	Yosemite College	Adams-Arapahoe	Boulder Valley	Cherry Creek
GENERAL REVENUE	1 412.99	2 566.95	1 282.02	1 732.70	3 063.71	3 548.85	4 163.98
INTERGOVERNMENTAL REVENUE	929.84	2 035.95	660.30	1 114.70	1 577.53	1 304.00	1 292.60
GENERAL REVENUE FROM OWN SOURCES	483.15	531.00	621.72	618.00	1 486.18	2 154.86	2 871.38
TAXES	350.48	428.36	482.73	519.41	1 160.52	1 659.60	2 188.52
PROPERTY TAXES ONLY	350.48	428.36	482.73	519.41	1 160.52	1 659.60	2 188.52
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	122.50	88.28	137.28	98.59	118.56	125.07	154.18
INTEREST EARNINGS	-	39.55	-	-	124.19	189.60	164.83
MISCELLANEOUS	10.16	11.81	1.73	-	82.95	180.60	363.85
GENERAL EXPENDITURE	1 497.41	2 642.41	1 368.58	1 798.97	3 713.43	3 850.59	3 690.66
INTERGOVERNMENTAL EXPENDITURE	-	35.99	-	-	17.53	7.41	15.56
CURRENT OPERATION EXPENDITURE	1 463.92	2 474.32	1 207.45	1 670.70	2 607.92	3 012.78	2 913.04
INSTRUCTIONAL SERVICES	(NA)	1 446.47	(NA)	(NA)	1 258.94	1 445.30	1 437.45
OTHER	1 463.92	1 027.85	1 207.45	1 670.70	1 348.98	1 567.49	1 475.58
CAPITAL OUTLAY EXPENDITURE	31.81	128.38	159.84	128.03	899.56	733.63	517.07
INTEREST ON DEBT	1.68	3.74	1.29	.24	188.42	106.77	244.99
EXHIBIT: SALARIES AND WAGES	986.73	1 796.47	892.17	1 165.86	1 802.28	2 130.80	1 990.07
DEBT OUTSTANDING	35.89	67.62	41.85	2.63	2 410.59	1 030.41	1 871.40

Item	Colorado--Continued						
	Colorado Springs	Denver	Jefferson County	Littleton	Mesa Valley	Northglenn-Thornton	Poudre
GENERAL REVENUE	2 991.95	3 799.15	3 046.31	3 008.12	2 699.52	2 843.36	2 843.61
INTERGOVERNMENTAL REVENUE	1 436.74	1 347.60	1 436.12	1 608.08	1 348.57	1 643.91	1 175.64
GENERAL REVENUE FROM OWN SOURCES	1 555.21	2 451.55	1 610.18	1 400.04	1 350.96	1 199.45	1 667.97
TAXES	1 262.62	2 224.84	1 300.05	1 255.56	1 059.19	896.61	1 418.54
PROPERTY TAXES ONLY	1 262.62	2 224.84	1 300.05	1 255.56	1 059.19	896.61	1 418.54
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	130.94	58.44	214.63	86.45	111.45	126.63	121.67
INTEREST EARNINGS	71.39	140.33	64.83	43.54	141.45	143.24	86.67
MISCELLANEOUS	90.26	27.94	30.67	34.49	38.87	32.98	41.09
GENERAL EXPENDITURE	2 862.50	3 588.35	3 214.90	2 938.19	3 676.74	2 962.44	2 866.69
INTERGOVERNMENTAL EXPENDITURE	15.47	13.01	2.43	51.97	5.39	12.21	.30
CURRENT OPERATION EXPENDITURE	2 683.64	3 345.92	2 919.86	2 621.28	2 324.62	2 499.74	2 596.47
INSTRUCTIONAL SERVICES	1 339.65	1 893.84	1 371.13	1 323.31	1 138.29	1 233.54	1 410.59
OTHER	1 343.99	1 452.08	1 548.73	1 297.97	1 186.33	1 266.21	1 185.88
CAPITAL OUTLAY EXPENDITURE	130.32	221.78	263.87	194.27	1 203.97	288.36	223.62
INTEREST ON DEBT	33.07	7.63	28.74	70.67	142.76	162.12	46.30
EXHIBIT: SALARIES AND WAGES	1 849.82	2 661.39	2 042.81	1 858.87	1 570.38	1 748.34	1 837.12
DEBT OUTSTANDING	440.47	118.92	582.45	1 267.07	1 420.44	2 270.24	778.19

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Colorado--Continued	Connecticut			Delaware	District of Columbia	Florida
	Pueblo	Bridgeport	Hartford	New Haven	Christiana		Alachua County
GENERAL REVENUE	3 024.66	3 020.00	4 145.23	3 286.24	3 328.43	3 751.87	2 909.11
INTERGOVERNMENTAL REVENUE	1 740.67	1 649.77	2 631.02	1 945.71	2 284.19	394.67	2 027.09
GENERAL REVENUE FROM OWN SOURCES	1 283.98	1 370.23	1 514.21	1 340.53	1 044.24	3 357.20	882.03
TAXES	1 124.77	-	-	-	912.09	-	639.31
PROPERTY TAXES ONLY	1 124.77	-	-	-	912.09	-	639.31
CONTRIBUTION FROM PARENT GOVERNMENT	-	1 345.42	1 457.30	1 315.79	-	3 337.96	-
CURRENT CHARGES	83.62	23.11	30.73	24.74	80.13	19.24	142.82
INTEREST EARNINGS	50.77	-	2.74	-	52.11	-	69.62
MISCELLANEOUS	24.83	1.70	23.45	-	19.91	-	30.27
GENERAL EXPENDITURE	2 769.68	2 893.91	3 982.27	3 132.97	3 146.35	3 635.16	2 967.17
INTERGOVERNMENTAL EXPENDITURE	5.83	40.74	9.78	55.86	37.02	-	-
CURRENT OPERATION EXPENDITURE	2 622.64	2 745.32	3 822.49	2 953.46	3 262.22	3 611.89	2 575.84
INSTRUCTIONAL SERVICES	1 367.10	1 860.71	2 536.33	1 909.19	2 002.79	2 126.61	1 326.03
OTHER	1 255.54	884.61	1 284.16	1 044.27	1 259.43	1 485.29	1 249.22
CAPITAL OUTLAY EXPENDITURE	122.68	27.38	83.94	39.28	47.11	223.27	360.80
INTEREST ON DEBT	18.53	40.47	66.06	84.36	-	-	30.53
EXHIBIT: SALARIES AND WAGES	1 864.63	1 901.38	2 595.35	2 060.06	2 284.31	2 909.48	1 685.29
DEBT OUTSTANDING	208.49	641.82	1 300.05	1 171.27	-	-	579.99

Item	Florida--Continued						
	Bay County	Brevard County	Broward Community College	Broward County	Clay County	Dade County	Duval County
GENERAL REVENUE	2 706.75	2 725.84	1 648.52	3 399.64	2 401.61	3 444.08	2 671.88
INTERGOVERNMENTAL REVENUE	2 041.94	1 701.45	949.94	1 610.47	1 804.04	1 950.88	2 007.82
GENERAL REVENUE FROM OWN SOURCES	664.81	1 024.40	698.58	1 789.17	597.57	1 493.20	664.06
TAXES	460.84	834.69	-	1 426.22	388.76	1 201.96	455.81
PROPERTY TAXES ONLY	460.84	834.69	-	1 426.22	388.76	1 201.96	455.81
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	148.91	89.23	664.78	177.45	150.69	148.18	131.13
INTEREST EARNINGS	39.36	59.54	-	119.01	42.85	94.33	54.94
MISCELLANEOUS	15.69	40.93	33.80	64.50	15.27	48.73	22.18
GENERAL EXPENDITURE	2 709.14	2 713.48	1 979.28	3 208.28	2 422.44	3 489.24	2 645.75
INTERGOVERNMENTAL EXPENDITURE	.91	1.36	-	1.57	-	1.58	.11
CURRENT OPERATION EXPENDITURE	2 561.34	2 409.15	1 719.57	2 854.56	2 086.10	3 138.70	2 509.67
INSTRUCTIONAL SERVICES	1 442.20	1 349.08	(NA)	1 510.23	1 161.03	1 745.02	1 348.12
OTHER	1 119.14	1 060.07	1 719.57	1 344.43	925.07	1 393.68	1 161.55
CAPITAL OUTLAY EXPENDITURE	231.29	283.18	245.85	306.73	310.86	327.58	117.64
INTEREST ON DEBT	6.00	23.79	9.86	45.32	25.48	21.38	18.34
EXHIBIT: SALARIES AND WAGES	1 685.85	1 678.28	1 205.98	1 861.82	1 384.88	2 133.67	1 604.63
DEBT OUTSTANDING	104.54	426.90	154.04	872.66	708.07	376.97	301.39

Item	Florida--Continued						
	Escambia County	Hillsborough County	Lake County	Lee County	Leon County	Manatee County	Marion County
GENERAL REVENUE	2 745.28	2 933.31	2 743.51	3 464.83	3 318.37	3 168.22	2 867.18
INTERGOVERNMENTAL REVENUE	2 029.32	2 066.03	1 877.68	1 642.76	2 210.08	1 648.13	1 949.62
GENERAL REVENUE FROM OWN SOURCES	715.96	867.27	865.83	1 822.08	1 108.29	1 520.10	917.57
TAXES	457.96	629.68	614.48	1 502.21	784.25	1 259.61	667.76
PROPERTY TAXES ONLY	457.96	629.68	614.48	1 502.21	784.25	1 259.61	667.76
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	148.42	134.93	175.31	176.05	191.11	179.75	145.36
INTEREST EARNINGS	55.39	74.22	41.82	88.66	66.83	61.32	58.13
MISCELLANEOUS	54.19	28.45	34.22	55.16	96.10	19.42	46.32
GENERAL EXPENDITURE	2 776.30	2 827.31	2 814.36	3 400.52	3 232.83	3 019.77	2 985.34
INTERGOVERNMENTAL EXPENDITURE	.48	1.48	1.89	.94	1.36	3.46	-
CURRENT OPERATION EXPENDITURE	2 556.43	2 586.49	2 584.33	2 852.25	2 858.80	2 719.59	2 418.35
INSTRUCTIONAL SERVICES	1 365.05	1 392.16	1 413.60	1 411.71	1 435.37	1 499.51	1 285.74
OTHER	1 191.39	1 194.33	1 170.72	1 440.54	1 423.43	1 220.08	1 132.60
CAPITAL OUTLAY EXPENDITURE	200.14	203.78	202.53	523.10	337.14	235.55	556.11
INTEREST ON DEBT	19.24	35.56	25.61	24.22	35.51	61.17	10.89
EXHIBIT: SALARIES AND WAGES	1 682.86	1 695.38	1 705.88	1 880.49	1 785.99	1 774.15	1 549.66
DEBT OUTSTANDING	509.65	587.07	407.95	643.21	603.13	1 021.84	243.92

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Florida--Continued						
	Miami-Dade Community College	Okaloosa County	Orange County	Palm Beach County	Pasco County	Pinellas County	Polk County
GENERAL REVENUE	2 535.86	2 618.98	3 017.71	3 397.95	2 909.00	3 253.03	2 937.62
INTERGOVERNMENTAL REVENUE	1 644.13	2 001.14	1 979.33	1 293.96	1 805.04	1 728.72	1 912.00
GENERAL REVENUE FROM OWN SOURCES	891.73	617.83	1 038.38	2 103.99	1 103.96	1 524.30	1 025.62
TAXES	-	333.30	786.19	1 773.68	824.88	1 210.15	777.05
PROPERTY TAXES ONLY	-	333.30	786.19	1 773.68	824.88	1 210.15	777.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	886.70	216.24	176.04	190.43	78.14	180.23	132.31
INTEREST EARNINGS	.03	39.42	51.69	110.96	81.12	90.89	98.15
MISCELLANEOUS	5.01	28.88	24.46	28.91	119.81	43.03	18.11
GENERAL EXPENDITURE	2 714.42	2 621.76	2 949.23	3 538.49	2 868.45	3 103.89	2 798.57
INTERGOVERNMENTAL EXPENDITURE	-	-	1.23	3.14	.33	-	1.17
CURRENT OPERATION EXPENDITURE	2 539.79	2 478.60	2 683.98	2 948.42	2 490.89	2 744.73	2 530.56
INSTRUCTIONAL SERVICES	(NA)	1 311.31	1 504.90	1 592.36	1 259.52	1 520.44	1 444.22
OTHER	2 539.79	1 167.28	1 179.09	1 356.06	1 231.37	1 224.29	1 086.34
CAPITAL OUTLAY EXPENDITURE	156.38	117.17	246.81	566.31	321.14	336.96	250.46
INTEREST ON DEBT	18.26	26.00	17.21	20.63	56.10	22.19	16.37
EXHIBIT: SALARIES AND WAGES	1 639.97	1 599.82	1 772.99	1 909.14	1 601.99	1 782.24	1 725.62
DEBT OUTSTANDING	323.90	442.88	326.88	397.26	951.81	647.16	307.78

Item	Florida--Continued				Georgia		
	St. Petersburg Junior College	Sarasota County	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah
GENERAL REVENUE	1 675.95	3 679.16	2 657.39	2 991.19	3 156.36	2 349.55	2 360.72
INTERGOVERNMENTAL REVENUE	1 137.56	1 440.88	1 826.55	1 606.55	1 467.27	1 454.37	1 420.42
GENERAL REVENUE FROM OWN SOURCES	538.39	2 238.27	830.84	1 334.64	1 689.08	895.17	940.30
TAXES	.22	1 861.64	629.39	976.45	1 485.25	738.89	825.74
PROPERTY TAXES ONLY	.22	1 861.64	629.39	976.45	1 485.25	738.89	825.74
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	529.83	217.28	119.55	129.78	46.56	68.30	50.64
INTEREST EARNINGS	4.26	117.05	55.95	203.13	50.88	51.86	46.18
MISCELLANEOUS	4.08	42.31	25.94	25.29	106.40	36.12	17.73
GENERAL EXPENDITURE	1 874.24	3 440.89	2 567.35	3 809.03	3 293.11	2 521.16	2 341.50
INTERGOVERNMENTAL EXPENDITURE	-	3.04	2.77	.86	[4]16.21	-	1.46
CURRENT OPERATION EXPENDITURE	1 639.50	3 009.26	2 373.77	2 467.86	3 152.41	2 296.47	2 209.34
INSTRUCTIONAL SERVICES	(NA)	1 541.82	1 309.42	1 341.04	1 443.93	1 237.38	1 181.83
OTHER	1 639.50	1 467.45	1 064.35	1 126.83	1 708.48	1 059.08	1 027.51
CAPITAL OUTLAY EXPENDITURE	220.70	390.19	170.55	1 167.62	124.49	224.69	130.69
INTEREST ON DEBT	14.04	38.40	20.27	172.69	-	-	-
EXHIBIT: SALARIES AND WAGES	1 157.93	1 992.71	1 615.13	1 652.89	2 207.87	1 637.80	1 632.65
DEBT OUTSTANDING	237.20	638.74	630.87	3 733.79	(*)	-	-

Item	Georgia--Continued						
	Clayton County	Cobb County	Columbus (Muscogee Co.)	De Kalb County[3]	Dougherty County	Fulton County	Gwinnett County
GENERAL REVENUE	2 249.52	2 201.82	2 504.76	2 913.69	2 258.40	2 781.57	2 247.38
INTERGOVERNMENTAL REVENUE	1 282.31	1 149.14	1 601.78	1 292.08	1 545.38	1 191.37	1 187.82
GENERAL REVENUE FROM OWN SOURCES	967.21	1 052.68	902.98	1 621.61	713.02	1 590.20	1 059.57
TAXES	828.78	817.61	687.64	1 273.73	598.98	1 396.13	758.89
PROPERTY TAXES ONLY	828.78	817.61	687.64	1 273.73	598.98	1 396.13	758.89
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	99.72	122.84	135.32	34.48	68.61	95.37	97.05
INTEREST EARNINGS	29.50	76.60	56.96	88.80	12.51	72.40	78.99
MISCELLANEOUS	9.20	35.64	23.56	224.59	32.92	26.30	124.63
GENERAL EXPENDITURE	2 165.76	2 106.70	2 493.88	2 863.04	2 179.18	[2]2 737.34	2 250.18
INTERGOVERNMENTAL EXPENDITURE	1.05	3.60	.92	-	-	24.56	-
CURRENT OPERATION EXPENDITURE	1 954.44	1 814.95	2 246.48	2 720.17	2 099.11	2 351.16	1 849.26
INSTRUCTIONAL SERVICES	1 136.66	1 035.91	1 240.72	1 444.62	1 149.15	1 381.09	1 023.79
OTHER	817.78	779.04	1 005.76	1 275.55	949.96	970.08	825.47
CAPITAL OUTLAY EXPENDITURE	138.59	202.48	226.10	86.85	78.56	305.27	346.00
INTEREST ON DEBT	71.68	85.67	20.38	56.03	1.51	56.34	54.92
EXHIBIT: SALARIES AND WAGES	1 502.91	1 412.59	1 698.00	1 846.45	1 577.74	1 885.48	1 323.43
DEBT OUTSTANDING	1 180.19	1 314.92	378.76	1 113.77	28.47	804.98	1 192.72

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Georgia--Continued	Hawaii	Idaho	Illinois			
	Richmond County	Hawaii Public Schools	Boise	Chicago	Chicago City Colleges	Decatur	Du Page College
GENERAL REVENUE	2 399.29	2 817.74	1 870.43	3 336.70	2 781.63	2 425.02	1 651.61
INTERGOVERNMENTAL REVENUE	1 594.37	2 702.07	969.75	1 990.54	1 387.20	1 225.73	385.49
GENERAL REVENUE FROM OWN SOURCES	804.91	115.67	900.68	1 346.16	1 394.44	1 199.29	1 266.13
TAXES	687.80	-	757.25	1 208.41	896.36	953.60	670.57
PROPERTY TAXES ONLY	687.80	-	757.25	1 208.41	896.36	953.60	670.57
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	38.86	109.25	67.97	40.83	449.01	83.00	539.00
INTEREST EARNINGS	34.62	-	57.02	37.82	40.88	105.79	44.02
MISCELLANEOUS	43.64	6.42	18.44	59.10	8.19	56.90	12.54
GENERAL EXPENDITURE	2 622.20	[3]2 817.74	2 186.25	[3]3 157.65	2 834.12	2 226.98	1 541.14
INTERGOVERNMENTAL EXPENDITURE	10.17	-	.58	103.56	139.79	161.25	99.85
CURRENT OPERATION EXPENDITURE	2 299.36	2 634.38	1 948.89	2 979.41	2 610.98	2 017.83	1 342.87
INSTRUCTIONAL SERVICES	1 158.83	1 713.86	1 411.36	1 594.57	(NA)	1 230.74	(NA)
OTHER	1 140.53	920.52	537.53	1 384.84	2 610.98	787.09	1 342.87
CAPITAL OUTLAY EXPENDITURE	274.65	183.36	130.73	38.66	70.43	17.10	71.84
INTEREST ON DEBT	38.02	-	106.05	36.02	12.93	30.79	26.58
EXHIBIT: SALARIES AND WAGES	1 646.05	2 049.24	1 563.90	1 944.37	1 926.02	1 430.91	927.11
DEBT OUTSTANDING	375.60	-	672.40	[4]654.50	809.94	606.42	474.83

Item	Illinois--Continued						
	East St. Louis	Elgin	Peoria	Rockford	Schaumberg	Triton College	William Rainey Harper College
GENERAL REVENUE	3 214.05	2 478.12	3 274.30	2 968.69	2 996.48	1 477.04	1 499.39
INTERGOVERNMENTAL REVENUE	2 916.78	1 111.49	1 752.45	1 495.13	1 007.89	383.41	360.64
GENERAL REVENUE FROM OWN SOURCES	297.27	1 366.63	1 521.85	1 473.56	1 988.59	1 093.63	1 138.75
TAXES	204.66	1 210.34	1 310.57	1 095.27	1 860.31	500.05	500.08
PROPERTY TAXES ONLY	204.66	1 210.34	1 310.57	1 095.27	1 860.31	500.05	500.08
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	11.31	91.13	71.07	55.91	15.91	582.73	593.91
INTEREST EARNINGS	69.70	52.60	127.66	53.02	98.39	10.84	41.70
MISCELLANEOUS	11.60	12.56	12.56	269.36	13.99	-	3.05
GENERAL EXPENDITURE	3 237.66	2 923.66	2 974.79	3 158.26	2 631.10	1 370.77	1 583.16
INTERGOVERNMENTAL EXPENDITURE	30.36	42.19	67.39	38.03	42.76	-	-
CURRENT OPERATION EXPENDITURE	2 985.53	2 439.71	2 732.75	2 545.09	2 463.29	1 297.57	1 462.00
INSTRUCTIONAL SERVICES	1 761.61	1 564.46	1 512.16	1 592.83	1 492.04	(NA)	(NA)
OTHER	1 223.92	875.26	1 220.59	952.26	971.25	1 297.57	1 462.00
CAPITAL OUTLAY EXPENDITURE	216.79	428.46	94.63	503.31	73.85	61.22	106.54
INTEREST ON DEBT	4.98	13.30	80.01	71.84	51.20	11.98	14.61
EXHIBIT: SALARIES AND WAGES	2 216.08	1 835.80	1 952.54	1 966.93	1 818.21	836.14	946.58
DEBT OUTSTANDING	75.40	819.90	721.85	1 529.49	853.76	171.86	262.81

Item	Indiana						Iowa
	Evansville-Vanderburgh	Fort Wayne	Gary	Indianapolis	South Bend	Vigo County	Cedar Rapids
GENERAL REVENUE	2 699.74	2 672.43	2 627.76	2 825.38	2 860.09	2 341.79	2 896.22
INTERGOVERNMENTAL REVENUE	1 514.95	1 455.81	1 655.68	1 834.00	1 609.27	1 334.52	1 567.13
GENERAL REVENUE FROM OWN SOURCES	1 184.79	1 216.63	972.08	991.39	1 250.82	1 007.27	1 329.09
TAXES	1 026.95	970.35	841.55	811.95	1 075.73	863.27	1 183.19
PROPERTY TAXES ONLY	1 026.95	970.35	841.55	811.95	1 075.73	863.27	1 183.19
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	102.23	108.06	46.75	16.56	89.88	107.88	91.10
INTEREST EARNINGS	33.09	69.75	67.50	119.93	30.79	17.30	20.77
MISCELLANEOUS	22.51	68.46	16.28	42.96	54.42	18.83	34.03
GENERAL EXPENDITURE	2 837.65	2 835.42	2 751.59	2 801.07	2 958.61	2 316.93	2 884.79
INTERGOVERNMENTAL EXPENDITURE	49.93	50.91	46.82	240.74	54.40	127.36	12.17
CURRENT OPERATION EXPENDITURE	2 508.90	2 511.42	2 517.25	2 480.29	2 710.06	2 081.98	2 753.92
INSTRUCTIONAL SERVICES	1 431.00	1 345.86	1 329.83	1 362.09	1 448.99	1 110.98	1 611.35
OTHER	1 077.90	1 165.56	1 187.42	1 118.20	1 261.07	971.00	1 142.57
CAPITAL OUTLAY EXPENDITURE	266.25	254.42	141.48	79.52	160.29	89.53	111.09
INTEREST ON DEBT	12.58	18.68	46.04	.53	33.86	18.05	7.61
EXHIBIT: SALARIES AND WAGES	1 980.49	1 843.76	1 867.75	1 989.83	2 093.17	1 593.66	1 865.86
DEBT OUTSTANDING	71.74	367.27	403.43	3.70	384.89	432.76	110.41

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Iowa--Continued		Kansas				Kentucky
	Davenport	Des Moines	Kansas City	Shawnee Mission	Topeka	Wichita	Fayette County
GENERAL REVENUE	2 652.00	2 963.71	2 811.73	2 870.25	3 187.56	2 893.91	2 368.04
INTERGOVERNMENTAL REVENUE	1 350.49	1 710.77	1 972.61	1 190.61	1 669.03	1 562.78	1 352.15
GENERAL REVENUE FROM OWN SOURCES	1 301.52	1 252.94	839.12	1 679.64	1 518.53	1 331.13	1 015.89
TAXES	1 117.77	1 101.84	580.96	1 380.11	1 210.23	1 129.16	886.52
PROPERTY TAXES ONLY	1 117.77	1 101.84	580.96	1 380.11	1 210.23	1 129.16	670.63
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	72.79	96.20	71.43	100.72	97.68	82.82	69.48
INTEREST EARNINGS	71.94	29.90	124.07	106.50	123.22	103.26	30.70
MISCELLANEOUS	39.02	24.99	62.67	92.31	87.40	15.89	29.19
GENERAL EXPENDITURE	2 775.89	[3]2 960.96	2 567.79	2 995.79	2 975.22	[3]2 906.61	2 325.76
INTERGOVERNMENTAL EXPENDITURE	16.99	12.63	3.28	2.45	.02	2.49	-
CURRENT OPERATION EXPENDITURE	2 673.82	2 900.03	2 421.87	2 797.92	2 784.41	2 674.99	2 152.62
INSTRUCTIONAL SERVICES	1 597.02	1 715.01	1 449.36	1 834.55	1 797.63	1 613.72	1 526.93
OTHER	1 076.81	1 185.02	972.51	963.37	986.78	1 061.27	625.70
CAPITAL OUTLAY EXPENDITURE	65.84	38.61	111.85	181.08	185.42	215.56	74.84
INTEREST ON DEBT	19.23	9.68	30.79	14.34	5.37	13.57	98.30
EXHIBIT: SALARIES AND WAGES	1 759.45	1 953.88	1 726.54	2 048.49	1 956.18	1 900.65	1 650.16
DEBT OUTSTANDING	350.39	185.08	541.21	228.32	69.72	479.62	1 654.22

Item	Kentucky--Continued		Louisiana				
	Jefferson County	Pike County	Bossier Parish	Caddo Parish	Calcasieu Parish	East Baton Rouge Parish	Iberia Parish
GENERAL REVENUE	2 695.41	1 759.80	2 125.71	2 605.73	2 385.95	2 956.77	2 334.78
INTERGOVERNMENTAL REVENUE	1 570.15	1 474.54	1 469.78	1 665.84	1 413.58	1 813.21	1 529.77
GENERAL REVENUE FROM OWN SOURCES	1 125.26	285.26	655.93	939.89	972.37	1 143.56	805.01
TAXES	1 056.12	169.55	505.40	784.60	806.22	1 026.74	650.43
PROPERTY TAXES ONLY	676.30	79.54	124.65	362.20	341.25	451.49	196.15
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	54.34	60.10	79.84	69.96	87.45	78.84	57.08
INTEREST EARNINGS	7.70	18.18	67.89	70.39	66.44	18.27	70.57
MISCELLANEOUS	7.09	37.43	2.80	14.94	12.25	19.70	26.92
GENERAL EXPENDITURE	2 760.48	2 010.96	2 147.92	2 541.12	2 387.61	2 832.04	2 209.44
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	.04	-	7.76
CURRENT OPERATION EXPENDITURE	2 444.21	1 646.86	2 041.73	2 354.29	2 216.15	2 743.45	2 079.36
INSTRUCTIONAL SERVICES	1 603.63	987.23	901.39	1 160.00	1 122.28	1 282.23	1 159.79
OTHER	840.58	659.63	1 140.34	1 194.29	1 093.87	1 461.23	919.57
CAPITAL OUTLAY EXPENDITURE	234.71	315.85	55.20	179.98	102.14	67.51	87.81
INTEREST ON DEBT	81.55	48.24	50.98	6.85	69.27	21.07	34.51
EXHIBIT: SALARIES AND WAGES	1 783.10	1 032.94	1 372.80	1 666.36	1 576.14	1 905.80	1 580.99
DEBT OUTSTANDING	1 588.80	793.90	895.42	126.52	1 374.91	360.64	589.07

Item	Louisiana--Continued						
	Jefferson Parish	Lafayette Parish	Lafourche Parish	Livingston Parish	Orleans Parish	Ouachita Parish	Rapides Parish
GENERAL REVENUE	2 964.30	2 499.60	2 218.20	1 990.20	2 894.42	2 360.83	2 380.76
INTERGOVERNMENTAL REVENUE	1 521.24	1 475.77	1 457.65	1 378.24	1 586.14	1 568.05	1 787.49
GENERAL REVENUE FROM OWN SOURCES	1 443.06	1 023.83	760.55	611.95	1 328.28	792.79	593.27
TAXES	1 212.56	805.12	626.03	467.06	1 081.45	481.38	452.05
PROPERTY TAXES ONLY	206.31	156.27	315.95	115.64	379.94	317.94	282.65
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	72.10	79.62	69.54	83.91	46.40	99.34	70.76
INTEREST EARNINGS	120.55	87.79	43.86	41.58	58.11	185.44	48.85
MISCELLANEOUS	37.84	51.30	21.12	19.41	142.32	26.63	21.60
GENERAL EXPENDITURE	3 095.66	3 213.18	2 247.48	2 078.57	2 556.55	2 266.33	2 342.92
INTERGOVERNMENTAL EXPENDITURE	-	.01	11.56	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 471.34	2 366.32	1 984.99	1 732.62	2 417.06	2 160.42	2 224.31
INSTRUCTIONAL SERVICES	1 269.02	1 292.27	956.81	890.52	1 166.40	942.22	1 051.83
OTHER	1 202.32	1 074.05	1 028.18	842.10	1 250.66	1 218.19	1 172.48
CAPITAL OUTLAY EXPENDITURE	436.78	694.37	167.34	315.36	104.14	61.66	91.83
INTEREST ON DEBT	187.55	152.48	83.59	30.59	35.35	44.26	26.78
EXHIBIT: SALARIES AND WAGES	1 841.37	1 785.83	1 473.66	1 238.54	1 658.79	1 322.28	1 618.40
DEBT OUTSTANDING	2 990.37	2 398.83	1 386.07	594.42	829.69	772.55	530.94

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Louisiana--Continued				Maryland		
	St. Landry Parish	St. Tammany Parish	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County	Baltimore (city)	Baltimore County Community College
GENERAL REVENUE	2 172.86	2 278.66	2 227.72	2 383.58	2 829.34	3 196.60	2 190.21
INTERGOVERNMENTAL REVENUE	1 766.10	1 411.68	1 690.52	1 457.67	1 101.25	1 798.16	899.02
GENERAL REVENUE FROM OWN SOURCES	406.76	866.98	537.19	925.92	1 728.09	1 398.44	1 291.20
TAXES	330.37	755.70	343.89	690.68	-	-	-
PROPERTY TAXES ONLY	85.63	162.58	60.44	217.61	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	1 547.01	1 347.89	717.35
CURRENT CHARGES	43.91	67.94	56.40	67.65	110.34	30.11	568.20
INTEREST EARNINGS	28.73	34.10	71.14	68.44	-	-	-
MISCELLANEOUS	3.76	9.25	65.76	99.14	70.73	20.44	5.64
GENERAL EXPENDITURE	2 114.91	2 121.32	2 090.76	2 332.93	2 808.31	2 810.94	2 377.70
INTERGOVERNMENTAL EXPENDITURE	-	-	.02	.30	-	1.00	-
CURRENT OPERATION EXPENDITURE	2 100.70	1 906.03	1 956.60	2 209.93	2 694.88	2 543.06	2 199.79
INSTRUCTIONAL SERVICES	1 038.50	988.30	1 045.87	1 110.56	1 795.82	1 462.81	(NA)
OTHER	1 062.20	917.72	910.73	1 099.37	899.06	1 080.25	2 199.79
CAPITAL OUTLAY EXPENDITURE	12.18	117.74	127.34	92.42	78.36	201.57	144.62
INTEREST ON DEBT	2.03	97.56	6.81	30.28	35.07	65.31	33.30
EXHIBIT: SALARIES AND WAGES	1 490.09	1 446.79	1 505.42	1 591.19	2 016.02	1 800.84	1 347.85
DEBT OUTSTANDING	64.39	1 568.26	2 764.87	985.94	330.69	977.67	589.81

Item	Maryland--Continued						
	Baltimore County	Carroll County	Charles County	Frederick County	Harford County	Howard County	Montgomery County Community College
GENERAL REVENUE	3 539.66	2 312.75	3 183.41	2 847.60	2 823.87	3 484.01	2 524.30
INTERGOVERNMENTAL REVENUE	865.32	1 051.67	1 442.96	1 128.31	1 305.49	908.48	821.41
GENERAL REVENUE FROM OWN SOURCES	2 674.34	1 261.08	1 740.45	1 719.29	1 518.38	2 575.53	1 702.99
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	2 516.03	1 160.81	1 483.81	1 505.97	1 365.34	2 240.72	726.56
CURRENT CHARGES	149.90	90.00	185.38	153.63	112.34	112.34	973.10
INTEREST EARNINGS	-	-	-	-	-	-	.09
MISCELLANEOUS	8.40	10.27	71.27	59.69	40.70	222.48	3.25
GENERAL EXPENDITURE	3 444.68	2 323.01	3 133.70	2 878.26	2 738.99	3 356.87	2 627.62
INTERGOVERNMENTAL EXPENDITURE	10.96	-	-	4.25	-	-	-
CURRENT OPERATION EXPENDITURE	3 301.28	2 238.36	2 704.40	2 646.29	2 586.45	3 186.37	2 455.16
INSTRUCTIONAL SERVICES	2 134.04	1 425.73	1 588.82	1 525.66	1 601.74	1 950.07	(NA)
OTHER	1 167.24	812.63	1 115.58	1 120.63	984.71	1 236.29	2 455.16
CAPITAL OUTLAY EXPENDITURE	99.36	72.95	412.27	211.32	127.51	120.42	152.67
INTEREST ON DEBT	33.09	11.70	17.03	16.40	25.03	50.09	19.79
EXHIBIT: SALARIES AND WAGES	2 538.60	1 560.86	1 803.26	1 810.86	1 822.88	2 108.18	1 549.65
DEBT OUTSTANDING	618.75	187.69	302.09	376.88	532.14	527.77	351.91

Item	Maryland--Continued			Massachusetts			
	Montgomery County	Prince Georges County	Washington County	Boston	Brockton	New Bedford	Springfield
GENERAL REVENUE	3 954.35	3 032.37	2 754.22	5 484.11	2 743.62	2 850.92	2 729.69
INTERGOVERNMENTAL REVENUE	648.80	1 211.81	1 267.00	3 080.03	1 367.77	1 777.78	1 791.61
GENERAL REVENUE FROM OWN SOURCES	3 305.55	1 820.57	1 487.22	2 404.08	1 375.85	1 073.15	938.08
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	3 138.13	1 602.79	1 363.69	2 382.45	1 315.08	1 014.44	892.13
CURRENT CHARGES	120.64	110.14	103.17	20.27	60.77	57.48	44.31
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	46.77	107.63	20.36	1.36	-	1.23	1.64
GENERAL EXPENDITURE	4 246.54	3 021.84	2 736.17	5 188.62	2 608.47	2 643.68	2 799.87
INTERGOVERNMENTAL EXPENDITURE	-	-	-	53.36	68.62	60.35	
CURRENT OPERATION EXPENDITURE	4 010.66	2 839.35	2 611.33	4 924.97	2 489.23	2 447.76	2 718.35
INSTRUCTIONAL SERVICES	2 635.09	1 707.79	1 584.75	2 815.12	1 665.50	1 474.77	1 770.20
OTHER	1 375.56	1 131.56	1 026.58	2 109.85	823.73	972.99	948.15
CAPITAL OUTLAY EXPENDITURE	217.80	164.69	109.62	5.52	8.88	9.36	2.81
INTEREST ON DEBT	18.08	17.79	15.21	258.14	57.00	117.94	18.37
EXHIBIT: SALARIES AND WAGES	2 943.98	2 074.38	1 859.49	2 821.99	1 749.34	1 573.43	1 642.94
DEBT OUTSTANDING	382.25	575.67	327.53	3 426.79	935.26	1 513.01	388.41

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Massachusetts--Continued	Michigan					
	Worcester	Dearborn	Detroit	Flint	Grand Rapids	Lansing	Lansing Community College
GENERAL REVENUE	3 326.57	2 952.70	2 907.99	3 402.89	2 802.26	3 111.33	1 854.33
INTERGOVERNMENTAL REVENUE	1 820.81	490.39	1 852.78	1 601.90	1 316.13	1 231.24	820.07
GENERAL REVENUE FROM OWN SOURCES	1 505.76	2 462.31	1 055.21	1 800.99	1 486.13	1 880.10	1 034.26
TAXES	-	1 843.51	938.65	1 651.92	1 112.75	1 697.06	464.07
PROPERTY TAXES ONLY	-	1 843.51	938.65	1 548.75	1 108.50	1 695.63	464.07
CONTRIBUTION FROM PARENT GOVERNMENT	1 464.23	-	-	-	-	-	-
CURRENT CHARGES	39.02	574.45	22.04	28.77	295.53	60.98	565.34
INTEREST EARNINGS	-	34.72	33.88	61.85	71.75	62.65	-
MISCELLANEOUS	2.51	9.62	60.64	58.45	6.11	59.41	4.85
GENERAL EXPENDITURE	3 243.76	3 083.70	2 952.16	3 475.78	2 838.87	3 007.24	1 916.05
INTERGOVERNMENTAL EXPENDITURE	2.99	34.23	2.32	-	9.70	-	-
CURRENT OPERATION EXPENDITURE	3 162.78	2 990.58	2 722.21	3 422.80	2 707.47	2 925.80	1 777.75
INSTRUCTIONAL SERVICES	1 941.60	1 072.95	1 530.52	1 669.67	1 151.70	1 537.79	(NA)
OTHER	1 221.18	1 917.63	1 191.68	1 753.12	1 555.78	1 388.01	1 777.75
CAPITAL OUTLAY EXPENDITURE	34.33	58.13	175.58	52.98	74.61	37.80	113.27
INTEREST ON DEBT	43.66	.77	52.05	-	47.08	43.64	25.03
EXHIBIT: SALARIES AND WAGES	1 996.97	1 997.23	1 947.36	2 431.35	1 960.80	2 198.96	977.69
DEBT OUTSTANDING	739.89	13.06	1 079.43	-	798.95	834.31	487.18

Item	Michigan--Continued						
	Livonia	Macomb Community College	Oakland Community College	Plymouth	Pontiac	Saginaw	Utica
GENERAL REVENUE	3 980.38	1 904.41	1 757.05	2 732.90	3 228.78	3 216.60	2 867.23
INTERGOVERNMENTAL REVENUE	180.50	853.66	459.20	208.98	1 296.16	1 525.42	632.44
GENERAL REVENUE FROM OWN SOURCES	3 799.88	1 050.76	1 297.85	2 523.93	1 932.63	1 691.18	2 234.79
TAXES	3 463.71	400.46	595.79	2 304.96	1 756.59	1 463.41	1 983.79
PROPERTY TAXES ONLY	3 463.71	400.46	595.79	2 304.96	1 755.62	1 444.20	1 982.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	186.51	642.89	701.46	106.07	97.73	33.62	146.04
INTEREST EARNINGS	85.50	.20	.02	95.03	55.38	121.04	89.63
MISCELLANEOUS	64.16	7.21	.57	17.86	22.93	73.11	15.33
GENERAL EXPENDITURE	3 692.43	1 713.93	3 200.01	2 676.00	3 072.43	3 276.72	2 888.41
INTERGOVERNMENTAL EXPENDITURE	12.12	-	-	-	10.57	-	1.50
CURRENT OPERATION EXPENDITURE	3 563.15	1 455.83	1 727.34	2 554.48	2 985.23	2 768.43	2 697.36
INSTRUCTIONAL SERVICES	1 974.71	(NA)	(NA)	1 325.30	1 508.01	1 567.55	1 590.88
OTHER	1 588.44	1 455.83	1 727.34	1 229.19	1 477.22	1 200.88	1 106.48
CAPITAL OUTLAY EXPENDITURE	27.57	162.27	1 308.84	39.50	43.98	422.19	31.14
INTEREST ON DEBT	89.59	95.82	163.83	82.01	32.65	86.11	158.41
EXHIBIT: SALARIES AND WAGES	2 580.11	923.72	1 085.63	1 777.29	2 071.15	2 058.47	1 998.34
DEBT OUTSTANDING	1 871.36	1 519.58	2 960.64	1 274.31	1 007.66	1 002.67	2 652.50

Item	Michigan--Continued			Minnesota			
	Warren	Wayne Community College	Wayne-Westland	Anoka	Minneapolis	Osseo	St. Paul
GENERAL REVENUE	3 328.18	2 828.71	3 288.25	2 805.54	4 054.96	2 655.94	3 970.34
INTERGOVERNMENTAL REVENUE	211.16	1 547.97	1 516.67	1 950.58	1 751.08	1 670.69	2 041.72
GENERAL REVENUE FROM OWN SOURCES	3 117.01	1 280.74	1 771.57	854.96	2 303.88	985.25	1 928.61
TAXES	2 821.10	618.20	1 639.99	562.92	1 916.14	777.06	1 612.15
PROPERTY TAXES ONLY	2 821.10	618.20	1 638.62	562.92	1 916.14	777.06	1 612.15
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	108.87	662.54	49.64	134.81	83.17	121.57	78.79
INTEREST EARNINGS	118.58	-	50.59	78.19	218.93	65.04	101.37
MISCELLANEOUS	68.46	-	31.35	79.05	85.64	21.58	136.31
GENERAL EXPENDITURE	3 070.78	2 580.03	3 256.81	2 661.28	[3] 3 892.95	2 521.67	[3] 3 778.07
INTERGOVERNMENTAL EXPENDITURE	-	-	10.22	10.96	28.01	19.05	21.29
CURRENT OPERATION EXPENDITURE	2 929.14	2 261.14	3 079.94	2 492.43	3 493.15	2 357.76	3 519.89
INSTRUCTIONAL SERVICES	1 532.42	(NA)	1 870.70	1 366.91	1 899.25	1 301.05	2 031.07
OTHER	1 396.72	2 261.14	1 209.25	1 125.52	1 593.90	1 056.71	1 488.82
CAPITAL OUTLAY EXPENDITURE	68.17	-	63.04	108.21	223.61	71.98	93.04
INTEREST ON DEBT	73.47	318.88	103.61	49.68	148.17	72.89	143.86
EXHIBIT: SALARIES AND WAGES	2 138.89	1 038.27	2 305.92	1 805.93	2 766.56	1 771.11	2 615.71
DEBT OUTSTANDING	1 389.60	4 348.91	2 111.24	928.51	2 590.48	1 355.43	2 879.89

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Mississippi	Missouri					
	Jackson	Hazelwood	Kansas City	North Kansas City	Parkway	St. Louis	St. Louis Community College
GENERAL REVENUE	2 109.25	3 023.71	2 931.76	2 712.39	3 081.74	3 387.59	2 047.19
INTERGOVERNMENTAL REVENUE	1 224.85	1 039.77	1 580.39	1 250.69	656.07	2 189.63	843.42
GENERAL REVENUE FROM OWN SOURCES	884.40	1 983.94	1 351.37	1 461.70	2 425.67	1 197.96	1 203.77
TAXES	779.59	1 766.86	1 203.32	1 159.66	2 132.21	1 067.97	508.05
PROPERTY TAXES ONLY	779.59	1 766.86	1 203.32	1 159.66	2 132.21	1 067.97	508.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	59.73	140.46	60.80	167.48	144.87	56.77	679.23
INTEREST EARNINGS	21.12	58.71	70.95	123.36	145.05	45.32	.14
MISCELLANEOUS	23.97	17.91	16.30	11.17	3.53	27.91	16.36
GENERAL EXPENDITURE	2 152.68	2 655.45	[3]2 576.12	2 723.78	2 820.38	[3]2 964.00	1 830.61
INTERGOVERNMENTAL EXPENDITURE	-	-	19.81	6.68	-	8.62	-
CURRENT OPERATION EXPENDITURE	2 132.91	2 515.40	2 524.43	2 590.02	2 620.49	2 914.68	1 801.13
INSTRUCTIONAL SERVICES	939.60	1 492.67	1 505.39	1 609.86	1 529.60	1 639.11	(NA)
OTHER	1 193.31	1 022.73	1 019.04	980.16	1 090.89	1 275.57	1 801.13
CAPITAL OUTLAY EXPENDITURE	13.08	28.48	26.41	110.06	99.82	32.30	.03
INTEREST ON DEBT	6.70	111.57	5.47	17.03	100.07	8.39	29.44
EXHIBIT: SALARIES AND WAGES	1 440.40	1 890.74	1 832.88	1 875.24	1 806.62	2 041.91	1 220.57
DEBT OUTSTANDING	182.61	1 755.99	85.95	262.49	1 771.99	39.39	604.59

Item	Missouri--Continued	Nebraska		Nevada		New Jersey	
	Springfield	Lincoln	Omaha	Clark County	Washoe County	Camden	Jersey City
GENERAL REVENUE	2 313.85	3 188.31	3 090.64	2 638.49	3 051.10	3 421.31	3 448.39
INTERGOVERNMENTAL REVENUE	1 097.45	1 058.55	1 312.88	2 013.89	1 994.16	2 846.11	2 653.21
GENERAL REVENUE FROM OWN SOURCES	1 216.39	2 129.76	1 777.75	624.60	1 056.94	575.20	795.17
TAXES	988.09	1 805.92	1 482.25	492.18	735.92	501.47	-
PROPERTY TAXES ONLY	988.09	1 803.85	1 478.92	486.44	735.92	501.47	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	767.67
CURRENT CHARGES	143.03	160.03	142.20	72.19	87.51	15.33	1.70
INTEREST EARNINGS	53.19	89.29	33.44	39.04	81.79	39.31	16.56
MISCELLANEOUS	32.08	74.52	119.87	21.20	144.11	19.09	9.24
GENERAL EXPENDITURE	2 343.30	3 065.78	[3]2 883.81	2 512.53	2 945.71	3 203.11	3 713.98
INTERGOVERNMENTAL EXPENDITURE	6.52	4.06	31.64	-	-	109.92	81.94
CURRENT OPERATION EXPENDITURE	2 209.62	2 855.04	2 684.53	2 332.12	2 656.58	2 920.64	3 442.82
INSTRUCTIONAL SERVICES	1 357.20	1 673.60	1 526.41	1 438.18	1 635.70	1 779.76	2 266.04
OTHER	852.42	1 181.44	1 158.12	893.95	1 020.88	1 140.87	1 176.78
CAPITAL OUTLAY EXPENDITURE	108.36	205.91	165.83	112.44	137.92	85.73	136.96
INTEREST ON DEBT	18.80	.78	1.81	67.97	151.21	86.83	52.27
EXHIBIT: SALARIES AND WAGES	1 614.26	2 033.56	1 921.63	1 778.55	1 788.45	1 457.57	1 905.11
DEBT OUTSTANDING	243.21	-	30.13	1 029.40	1 759.39	658.94	950.36

Item	New Jersey--Continued			New Mexico	New York		
	Newark	Paterson	Toms River	Albuquerque	Buffalo	City University of New York[9]	Nassau County Community College
GENERAL REVENUE	3 963.43	2 902.00	3 438.13	3 531.64	4 213.73	3 938.74	2 654.15
INTERGOVERNMENTAL REVENUE	3 145.54	2 175.16	1 204.83	3 003.76	2 654.96	1 434.43	800.29
GENERAL REVENUE FROM OWN SOURCES	817.89	726.83	2 233.31	527.87	1 558.77	2 504.30	1 853.86
TAXES	764.57	-	2 110.39	335.45	-	-	-
PROPERTY TAXES ONLY	764.57	-	2 110.39	335.45	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	701.11	-	-	1 520.13	1 453.95	778.68
CURRENT CHARGES	6.84	11.49	62.29	61.11	27.74	1 032.32	1 075.18
INTEREST EARNINGS	6.97	10.68	13.06	101.02	-	10.58	-
MISCELLANEOUS	39.52	3.55	47.57	30.29	10.90	7.46	-
GENERAL EXPENDITURE	3 764.92	2 763.43	3 204.15	3 257.21	4 243.03	3 508.04	2 660.32
INTERGOVERNMENTAL EXPENDITURE	313.77	123.98	22.71	-	11.55	-	-
CURRENT OPERATION EXPENDITURE	3 437.47	2 444.21	2 987.61	3 050.43	4 056.03	3 490.48	2 558.47
INSTRUCTIONAL SERVICES	2 121.88	1 630.28	1 845.22	1 888.89	2 048.51	(NA)	(NA)
OTHER	1 315.59	813.93	1 142.39	1 161.54	2 007.51	3 490.48	2 558.47
CAPITAL OUTLAY EXPENDITURE	13.67	74.77	85.16	183.33	124.51	-	17.00
INTEREST ON DEBT	-	120.48	108.66	23.45	50.95	17.56	84.85
EXHIBIT: SALARIES AND WAGES	2 218.32	1 509.64	2 219.70	2 126.75	2 306.17	1 894.98	1 827.00
DEBT OUTSTANDING	(7)	1 545.93	1 222.05	703.27	430.02	345.22	1 621.52

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	New York--Continued						North Carolina
	New York City	Rochester	Sachem	Suffolk County Community College	Syracuse	Yonkers	Buncombe County
GENERAL REVENUE	3 706.78	4 570.47	3 724.29	1 851.20	4 518.37	4 958.80	2 113.56
INTERGOVERNMENTAL REVENUE	1 962.92	2 081.45	2 147.82	653.80	2 540.51	1 359.49	1 409.35
GENERAL REVENUE FROM OWN SOURCES	1 743.86	2 489.01	1 576.47	1 197.40	1 977.86	3 599.31	704.21
TAXES	-	-	1 393.53	-	-	-	-
PROPERTY TAXES ONLY	-	-	1 393.53	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 713.46	2 319.61	-	441.25	1 784.46	3 488.07	516.56
CURRENT CHARGES	21.76	49.45	71.54	754.29	39.06	53.33	106.30
INTEREST EARNINGS	4.25	82.44	82.95	-	17.84	21.67	12.02
MISCELLANEOUS	4.39	37.51	28.45	1.86	136.51	36.24	69.33
GENERAL EXPENDITURE	[3] 710.94	4 502.35	3 608.43	1 851.20	4 219.61	4 730.03	2 021.93
INTERGOVERNMENTAL EXPENDITURE	97.77	97.59	23.79	-	57.87	70.33	-
CURRENT OPERATION EXPENDITURE	3 421.56	4 094.46	3 339.69	1 851.20	3 762.10	4 330.51	1 916.61
INSTRUCTIONAL SERVICES	2 190.12	2 138.24	1 848.83	(NA)	1 885.77	2 477.26	951.41
OTHER	1 231.45	1 956.22	1 490.86	1 851.20	1 876.33	1 853.25	965.20
CAPITAL OUTLAY EXPENDITURE	170.45	251.92	104.09	-	281.34	144.39	97.18
INTEREST ON DEBT	81.15	98.38	140.86	-	118.30	184.80	8.15
EXHIBIT: SALARIES AND WAGES	2 486.42	2 535.20	1 993.69	1 378.70	2 308.87	2 789.53	1 262.19
DEBT OUTSTANDING	723.08	1 034.42	1 248.36	-	1 464.07	1 909.93	129.28

Item	North Carolina--Continued						
	Central Piedmont Community College	Cumberland County	Davidson County	Durham County	Forsyth County-Winston-Salem	Gaston County	Greensboro
GENERAL REVENUE	1 275.15	2 033.21	1 841.54	2 683.53	2 363.11	1 965.00	2 445.69
INTERGOVERNMENTAL REVENUE	882.03	1 485.96	1 405.83	1 426.20	1 506.94	1 393.11	1 495.72
GENERAL REVENUE FROM OWN SOURCES	393.11	547.25	435.71	1 257.33	856.17	571.89	949.97
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	181.73	411.57	273.32	1 054.42	712.79	394.01	855.97
CURRENT CHARGES	211.38	83.29	125.72	136.19	98.78	96.42	41.14
INTEREST EARNINGS	-	10.20	9.40	31.94	3.38	47.79	21.24
MISCELLANEOUS	-	42.19	27.27	34.77	41.23	33.66	31.62
GENERAL EXPENDITURE	1 310.52	1 978.75	1 785.93	2 537.38	2 333.53	1 896.58	2 320.05
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 261.37	1 948.19	1 738.80	2 256.14	2 288.70	1 784.97	2 320.05
INSTRUCTIONAL SERVICES	(NA)	985.47	901.99	1 094.97	1 144.72	975.61	1 135.76
OTHER	1 261.37	962.72	836.81	1 161.17	1 143.98	809.36	1 184.29
CAPITAL OUTLAY EXPENDITURE	49.15	13.50	28.84	273.32	19.58	79.54	-
INTEREST ON DEBT	-	17.07	18.29	7.92	25.25	32.06	-
EXHIBIT: SALARIES AND WAGES	817.56	1 346.59	1 181.96	1 492.10	1 602.53	1 248.80	1 610.95
DEBT OUTSTANDING	-	269.23	382.44	225.15	463.10	539.84	-

Item	North Carolina--Continued				Ohio		
	Guilford County	Mecklenburg County-Charlotte	New Hanover County	Wake County	Akron	Cincinnati	Cleveland
GENERAL REVENUE	2 309.20	2 535.10	2 153.80	2 448.76	3 131.32	3 349.93	4 093.60
INTERGOVERNMENTAL REVENUE	1 448.85	1 503.94	1 415.15	1 470.16	1 849.53	1 801.79	2 615.78
GENERAL REVENUE FROM OWN SOURCES	860.34	1 031.16	738.64	978.61	1 281.79	1 548.14	1 477.82
TAXES	-	-	-	-	1 136.29	1 381.83	1 290.58
PROPERTY TAXES ONLY	-	-	-	-	1 136.29	1 381.83	1 290.58
CONTRIBUTION FROM PARENT GOVERNMENT	673.06	821.75	537.55	807.32	-	-	-
CURRENT CHARGES	129.61	103.58	91.90	105.70	54.67	51.58	54.68
INTEREST EARNINGS	28.07	84.82	36.08	15.44	40.90	48.92	42.37
MISCELLANEOUS	29.61	21.00	73.11	50.14	49.93	65.81	90.19
GENERAL EXPENDITURE	2 158.62	2 467.48	2 110.08	2 390.99	3 044.48	3 264.46	3 840.70
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 111.90	2 379.32	1 986.08	2 238.40	2 870.99	3 112.58	3 668.85
INSTRUCTIONAL SERVICES	1 054.56	1 207.22	1 014.93	1 098.48	1 969.58	2 013.91	2 195.51
OTHER	1 057.34	1 172.10	971.15	1 139.92	901.41	1 098.67	1 473.34
CAPITAL OUTLAY EXPENDITURE	-	69.49	104.56	138.08	163.94	78.07	50.29
INTEREST ON DEBT	46.72	18.68	19.45	14.51	9.56	73.80	121.57
EXHIBIT: SALARIES AND WAGES	1 355.29	1 564.92	1 347.97	1 498.61	2 050.81	2 097.61	2 547.07
DEBT OUTSTANDING	848.35	388.09	362.17	303.69	228.15	688.77	1 165.01

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Ohio--Continued						
	Columbus	Cuyahoga County Community College	Dayton	Sinclair Community College	South-Western	Toledo	Youngstown
GENERAL REVENUE	3 440.00	2 265.69	3 722.81	1 451.78	2 478.92	3 321.83	3 186.36
INTERGOVERNMENTAL REVENUE	1 963.52	850.00	2 326.23	700.23	1 453.26	1 989.53	2 050.58
GENERAL REVENUE FROM OWN SOURCES	1 476.49	1 415.69	1 396.58	751.55	1 025.64	1 332.30	1 135.78
TAXES	1 285.61	683.97	1 185.87	208.54	869.34	1 219.17	1 033.26
PROPERTY TAXES ONLY	1 285.61	683.97	1 185.87	208.54	869.34	1 219.17	1 033.26
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	68.08	714.91	91.03	538.33	84.17	49.73	52.98
INTEREST EARNINGS	68.64	.15	49.90	-	32.16	38.08	-
MISCELLANEOUS	54.16	16.65	69.77	4.68	19.98	25.31	49.54
GENERAL EXPENDITURE	3 145.99	2 099.15	3 608.91	1 543.18	2 298.22	2 984.73	3 031.14
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 006.76	2 070.88	3 483.21	1 179.99	2 226.08	2 893.08	2 977.46
INSTRUCTIONAL SERVICES	1 885.03	(NA)	2 174.67	(NA)	1 483.42	1 788.18	1 897.55
OTHER	1 121.73	2 070.88	1 308.53	1 179.99	742.59	1 107.87	1 079.92
CAPITAL OUTLAY EXPENDITURE	68.14	26.49	74.26	330.19	58.99	82.46	53.68
INTEREST ON DEBT	71.09	1.78	51.45	33.00	13.22	39.22	-
EXHIBIT: SALARIES AND WAGES	2 082.95	1 164.55	2 329.09	748.59	1 591.63	2 019.63	2 113.98
DEBT OUTSTANDING	1 039.17	27.19	52.05	590.99	224.03	512.62	-

Item	Oklahoma					Oregon	
	Lawton	Midwest City	Oklahoma City	Putnam City	Tulsa	Beaverton	Eugene
GENERAL REVENUE	2 270.51	2 513.48	2 510.89	2 635.15	2 694.31	3 791.94	3 574.52
INTERGOVERNMENTAL REVENUE	1 927.57	1 858.87	1 635.01	1 498.05	1 613.03	1 291.09	1 268.46
GENERAL REVENUE FROM OWN SOURCES	342.94	654.61	875.89	1 137.10	1 081.28	2 500.85	2 306.07
TAXES	277.57	446.89	749.33	979.67	945.80	2 272.68	2 052.00
PROPERTY TAXES ONLY	271.38	427.94	730.66	960.14	922.31	2 272.68	2 052.00
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	65.26	79.03	71.14	108.01	76.55	136.25	197.90
INTEREST EARNINGS	-	125.22	33.53	48.81	40.27	67.97	40.46
MISCELLANEOUS	.11	3.47	21.88	.61	18.65	23.95	15.71
GENERAL EXPENDITURE	2 293.85	2 448.75	2 587.33	2 753.10	2 714.24	3 592.51	3 609.96
INTERGOVERNMENTAL EXPENDITURE	-	6.83	1.65	-	24.82	-	3.61
CURRENT OPERATION EXPENDITURE	2 137.54	2 035.30	2 326.73	2 229.52	2 513.87	3 385.01	3 491.01
INSTRUCTIONAL SERVICES	1 430.21	1 284.88	1 443.47	1 407.98	1 658.86	1 997.35	2 155.44
OTHER	707.33	750.43	883.26	821.54	855.01	1 387.66	1 335.57
CAPITAL OUTLAY EXPENDITURE	152.33	334.12	254.02	479.07	169.23	127.59	98.32
INTEREST ON DEBT	3.98	72.49	4.92	44.50	6.31	79.92	19.01
EXHIBIT: SALARIES AND WAGES	1 663.52	1 538.28	1 727.40	1 487.07	1 934.46	2 176.17	2 209.01
DEBT OUTSTANDING	71.70	1 025.80	88.36	1 186.67	99.22	1 448.49	364.66

Item	Oregon--Continued			Pennsylvania			Rhode Island
	Portland Community College	Portland	Salem	Allegheny County Community College	Philadelphia	Pittsburgh	Providence
GENERAL REVENUE	2 148.02	4 406.17	3 346.63	2 705.22	3 604.99	4 838.94	3 745.81
INTERGOVERNMENTAL REVENUE	787.29	1 572.01	1 563.25	912.64	2 149.68	2 279.03	1 770.69
GENERAL REVENUE FROM OWN SOURCES	1 360.73	2 834.16	1 783.38	1 792.58	1 455.31	2 559.91	1 975.12
TAXES	589.69	2 489.06	1 567.57	609.28	1 389.32	2 367.99	-
PROPERTY TAXES ONLY	589.69	2 489.06	1 567.57	609.28	891.54	1 305.89	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	1 971.60
CURRENT CHARGES	740.00	127.82	103.25	1 181.79	34.99	43.72	.90
INTEREST EARNINGS	.27	128.72	45.13	-	9.86	120.38	-
MISCELLANEOUS	30.78	88.56	67.43	1.51	21.15	27.82	2.63
GENERAL EXPENDITURE	2 002.81	[3] 3 849.75	3 348.78	2 757.36	3 055.23	4 697.06	3 659.14
INTERGOVERNMENTAL EXPENDITURE	-	.52	12.20	-	231.03	237.75	-
CURRENT OPERATION EXPENDITURE	1 925.76	3 757.52	3 216.99	2 705.22	2 749.94	4 195.01	3 570.44
INSTRUCTIONAL SERVICES	(NA)	2 116.94	1 764.77	(NA)	1 464.92	2 214.20	2 424.72
OTHER	1 925.76	1 640.59	1 452.22	2 705.22	1 285.02	1 980.81	1 145.72
CAPITAL OUTLAY EXPENDITURE	77.04	91.70	64.75	52.14	28.52	126.54	27.88
INTEREST ON DEBT	-	-	54.85	-	45.74	137.76	60.82
EXHIBIT: SALARIES AND WAGES	1 206.46	2 277.33	1 893.25	1 616.74	1 844.52	2 544.05	2 349.27
DEBT OUTSTANDING	-	-	1 035.39	-	997.14	2 440.67	534.36

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	South Carolina						Tennessee
	Aiken County	Berkeley County	Charleston County	Greenville County	Horry County	Richland County No. 1	Chattanooga
GENERAL REVENUE	1 931.62	1 947.54	2 247.16	1 847.85	2 072.35	2 525.28	2 058.89
INTERGOVERNMENTAL REVENUE	1 154.50	1 211.97	1 277.99	1 011.17	1 133.52	1 147.61	1 724.78
GENERAL REVENUE FROM OWN SOURCES	777.12	735.57	969.17	836.69	938.83	1 377.67	334.11
TAXES	589.81	520.85	766.46	689.96	750.75	1 136.92	-
PROPERTY TAXES ONLY	589.81	509.97	766.46	689.96	750.75	1 136.92	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	227.65
CURRENT CHARGES	154.52	127.26	92.41	134.45	162.26	97.71	64.30
INTEREST EARNINGS	21.26	74.91	74.96	21.72	19.97	87.92	15.49
MISCELLANEOUS	11.54	12.55	35.34	10.55	5.85	55.11	26.66
GENERAL EXPENDITURE	1 894.17	2 183.67	2 481.24	2 108.75	2 102.21	3 237.63	2 392.08
INTERGOVERNMENTAL EXPENDITURE	-	-	-	99.11	.12	-	-
CURRENT OPERATION EXPENDITURE	1 746.00	1 673.75	1 912.33	1 793.99	1 834.06	2 280.23	2 220.78
INSTRUCTIONAL SERVICES	958.34	892.70	1 019.56	1 008.18	1 009.70	1 171.86	1 392.08
OTHER	787.66	781.05	892.78	785.80	824.36	1 108.37	828.70
CAPITAL OUTLAY EXPENDITURE	79.77	364.03	438.07	135.81	140.94	819.80	171.30
INTEREST ON DEBT	68.40	145.89	130.84	79.85	127.10	137.61	-
EXHIBIT: SALARIES AND WAGES	1 349.93	1 261.65	1 461.39	1 396.10	1 360.97	1 699.40	1 613.97
DEBT OUTSTANDING	1 056.17	1 371.33	1 489.85	1 003.31	1 583.77	1 932.65	-

Item	Tennessee--Continued						
	Hamilton County	Knox County	Knoxville	Memphis	Nashville-Davidson County	Shelby County	Sullivan County
GENERAL REVENUE	2 948.83	1 832.08	2 119.56	2 116.16	2 312.63	1 699.52	1 780.45
INTERGOVERNMENTAL REVENUE	779.13	793.28	1 772.69	1 694.27	859.20	821.26	788.05
GENERAL REVENUE FROM OWN SOURCES	2 169.71	1 038.80	346.86	421.89	1 453.43	878.25	992.41
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	2 047.41	953.53	263.89	319.36	1 336.26	710.36	900.51
CURRENT CHARGES	82.29	83.56	73.41	43.50	69.50	63.47	87.50
INTEREST EARNINGS	28.35	-	1.69	45.27	9.37	50.15	.82
MISCELLANEOUS	11.66	1.72	7.88	13.77	38.32	54.27	3.58
GENERAL EXPENDITURE	2 944.53	2 300.54	2 091.09	2 078.65	2 412.35	1 702.35	1 998.53
INTERGOVERNMENTAL EXPENDITURE	1 135.80	217.37	-	-	-	-	91.92
CURRENT OPERATION EXPENDITURE	1 765.99	1 642.41	2 041.93	1 973.56	2 337.17	1 598.82	1 784.18
INSTRUCTIONAL SERVICES	1 197.68	1 157.43	1 266.21	1 266.72	1 494.54	1 041.94	1 272.32
OTHER	568.31	484.99	775.72	706.84	842.62	556.88	511.86
CAPITAL OUTLAY EXPENDITURE	9.14	344.52	36.21	59.78	33.64	48.94	30.58
INTEREST ON DEBT	33.60	96.24	12.95	45.31	41.54	54.59	91.85
EXHIBIT: SALARIES AND WAGES	1 237.95	1 186.96	1 333.45	1 424.45	1 730.35	1 158.12	1 324.98
DEBT OUTSTANDING	613.49	1 847.98	266.78	748.55	754.21	1 187.97	1 672.39

Item	Tennessee--Continued	Texas					
	Sumner County	Abilene	Aldine	Alief	Amarillo	Arlington	Austin
GENERAL REVENUE	1 467.68	2 391.92	2 177.64	3 605.15	2 377.79	2 579.18	3 198.41
INTERGOVERNMENTAL REVENUE	796.87	1 521.92	1 243.16	1 083.74	1 370.96	1 122.67	1 369.06
GENERAL REVENUE FROM OWN SOURCES	670.81	870.00	934.48	2 521.40	1 006.84	1 456.51	1 829.35
TAXES	-	680.80	767.99	2 261.95	830.65	1 172.59	1 560.64
PROPERTY TAXES ONLY	-	680.80	767.99	2 261.95	830.65	1 172.59	1 560.64
CONTRIBUTION FROM PARENT GOVERNMENT	564.49	-	-	-	-	-	-
CURRENT CHARGES	100.08	100.84	135.37	26.95	112.04	163.97	182.60
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	6.23	88.36	31.12	232.51	64.15	119.95	86.11
GENERAL EXPENDITURE	1 608.85	2 380.35	2 236.77	4 335.42	2 619.48	2 465.28	3 206.89
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 507.09	2 271.92	1 983.79	2 614.12	2 278.46	2 116.86	3 018.78
INSTRUCTIONAL SERVICES	987.59	1 309.63	1 148.52	1 495.74	1 279.13	1 191.77	1 520.16
OTHER	519.50	962.29	835.27	1 118.38	999.33	925.09	1 498.62
CAPITAL OUTLAY EXPENDITURE	28.53	94.33	178.60	1 297.77	310.61	188.70	108.98
INTEREST ON DEBT	73.23	14.10	74.37	423.52	30.40	159.72	79.12
EXHIBIT: SALARIES AND WAGES	1 104.61	1 719.80	1 554.10	2 043.34	1 689.40	1 566.30	2 261.68
DEBT OUTSTANDING	1 379.89	290.33	1 349.85	5 544.34	630.70	2 956.76	1 966.53

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Texas--Continued						
	Birdville	Brownsville	Clear Creek	Conroe	Corpus Christi	Cypress-Fairbanks	Dallas County Community College
GENERAL REVENUE	2 345.28	2 033.55	2 536.18	3 110.03	2 493.51	3 083.94	2 166.27
INTERGOVERNMENTAL REVENUE	1 283.15	1 690.70	1 088.84	1 162.18	1 558.06	1 114.02	1 316.49
GENERAL REVENUE FROM OWN SOURCES	1 062.12	342.85	1 447.34	1 947.84	935.44	1 969.92	849.78
TAXES	848.61	208.22	1 284.58	1 676.00	795.96	1 639.72	334.19
PROPERTY TAXES ONLY	848.61	208.22	1 284.58	1 676.00	795.96	1 639.72	334.19
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	171.91	20.69	113.89	137.76	104.35	153.16	515.58
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	41.60	113.94	48.87	134.08	35.14	177.04	-
GENERAL EXPENDITURE	2 251.64	2 117.39	2 654.28	3 296.24	2 554.46	4 304.96	2 367.21
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 126.38	1 834.02	2 321.63	2 562.35	2 368.04	2 549.88	2 140.19
INSTRUCTIONAL SERVICES	1 305.70	1 070.69	1 308.68	1 398.38	1 317.59	1 486.85	(NA)
OTHER	820.68	763.33	1 012.95	1 163.97	1 050.45	1 063.03	2 140.19
CAPITAL OUTLAY EXPENDITURE	48.16	209.01	215.15	483.34	144.28	1 390.61	145.74
INTEREST ON DEBT	77.11	74.36	117.90	250.55	42.15	364.46	81.27
EXHIBIT: SALARIES AND WAGES	1 658.51	1 366.49	1 755.16	1 905.79	1 833.71	1 957.31	1 363.00
DEBT OUTSTANDING	1 486.81	683.18	2 071.70	4 475.12	626.40	6 028.96	1 505.00

Item	Texas--Continued						
	Dallas	Ector County	Edgewood	El Paso	Fort Bend	Fort Worth	Garland
GENERAL REVENUE	2 927.27	2 872.36	2 083.85	2 178.10	2 863.90	2 511.58	2 427.81
INTERGOVERNMENTAL REVENUE	1 297.69	1 190.41	1 878.78	1 521.91	1 215.51	1 451.88	1 289.24
GENERAL REVENUE FROM OWN SOURCES	1 629.59	1 681.95	205.07	656.19	1 648.38	1 059.70	1 138.58
TAXES	1 473.54	1 501.24	110.20	559.56	1 381.30	848.60	896.55
PROPERTY TAXES ONLY	1 473.54	1 501.24	110.20	559.56	1 381.30	848.60	896.55
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	94.85	107.24	32.37	42.50	144.86	24.68	160.66
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	61.19	73.47	62.50	54.13	122.23	186.41	81.37
GENERAL EXPENDITURE	3 009.22	2 875.08	2 174.66	2 253.91	3 615.26	2 601.32	2 278.64
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 767.11	2 551.83	2 080.20	2 010.75	2 359.04	2 324.68	2 068.87
INSTRUCTIONAL SERVICES	1 498.47	1 412.58	1 171.25	1 164.66	1 228.87	1 249.50	1 201.97
OTHER	1 268.64	1 139.25	908.95	846.09	1 130.17	1 075.18	866.90
CAPITAL OUTLAY EXPENDITURE	149.99	264.16	84.59	182.95	1 017.18	188.32	90.86
INTEREST ON DEBT	92.11	59.09	9.87	60.21	239.07	88.32	118.91
EXHIBIT: SALARIES AND WAGES	2 092.87	1 926.25	1 522.75	1 552.96	1 747.84	1 795.92	1 623.57
DEBT OUTSTANDING	880.50	742.18	157.31	1 000.98	2 739.90	1 163.95	2 148.13

Item	Texas--Continued						
	Goose Creek	Harlandale	Houston Community College	Houston	Hurst-Euless-Bedford	Irving	Killeen
GENERAL REVENUE	3 382.59	2 119.35	2 223.21	2 851.40	2 480.28	2 574.38	2 099.20
INTERGOVERNMENTAL REVENUE	1 120.03	1 792.61	1 564.01	1 257.88	1 235.83	1 219.33	1 746.32
GENERAL REVENUE FROM OWN SOURCES	2 262.56	326.74	659.20	1 593.52	1 244.45	1 355.05	352.89
TAXES	2 072.49	202.29	-	1 371.92	1 013.29	1 143.08	175.61
PROPERTY TAXES ONLY	2 072.49	202.29	-	1 371.92	1 013.29	1 143.08	175.61
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	94.45	58.95	654.83	120.62	135.13	147.51	74.86
INTEREST EARNINGS	-	-	.40	-	-	-	-
MISCELLANEOUS	95.63	65.50	3.97	100.98	96.03	64.46	102.41
GENERAL EXPENDITURE	3 551.16	2 133.42	2 345.63	2 924.95	2 755.73	2 575.37	2 202.76
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 014.11	2 041.33	2 186.00	2 596.58	2 220.03	2 366.20	2 058.16
INSTRUCTIONAL SERVICES	1 712.41	1 127.97	(NA)	1 413.70	1 275.15	1 322.78	1 143.40
OTHER	1 301.70	913.36	2 186.00	1 182.88	944.88	1 043.42	914.76
CAPITAL OUTLAY EXPENDITURE	349.37	49.18	157.48	263.78	444.42	123.70	105.26
INTEREST ON DEBT	187.67	42.91	2.16	64.59	91.28	85.48	39.34
EXHIBIT: SALARIES AND WAGES	2 291.98	1 588.85	1 421.70	1 977.28	1 720.87	1 798.04	1 531.18
DEBT OUTSTANDING	2 506.35	801.92	14.37	904.96	1 348.15	1 768.44	566.55

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Texas--Continued						
	Klein	Laredo	Lubbock	McAllen	Mesquite	Midland	North East
GENERAL REVENUE	2 926.50	1 883.28	2 650.77	2 442.60	2 198.19	2 883.87	2 445.37
INTERGOVERNMENTAL REVENUE	1 278.62	1 673.78	1 486.09	1 756.08	1 375.14	1 228.84	1 277.23
GENERAL REVENUE FROM OWN SOURCES	1 647.88	209.50	1 164.68	686.52	823.05	1 655.04	1 168.14
TAXES	1 347.95	152.02	1 012.98	509.57	568.10	1 431.68	969.56
PROPERTY TAXES ONLY	1 347.95	152.02	1 012.98	509.57	568.10	1 431.68	969.56
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	135.05	20.98	98.79	58.01	196.68	21.60	129.32
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	164.88	36.50	52.91	118.94	58.26	201.75	69.26
GENERAL EXPENDITURE	3 400.90	1 949.10	2 655.43	2 948.67	2 302.03	2 701.99	2 569.96
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 359.71	1 692.60	2 421.25	2 223.59	1 884.70	2 429.26	2 266.92
INSTRUCTIONAL SERVICES	1 297.93	1 109.21	1 290.55	1 309.61	1 027.69	1 475.93	1 299.98
OTHER	1 061.79	583.39	1 130.70	913.98	857.01	953.33	966.93
CAPITAL OUTLAY EXPENDITURE	687.50	202.92	166.95	616.61	191.50	160.46	213.82
INTEREST ON DEBT	353.68	53.58	67.23	108.47	225.82	112.27	89.22
EXHIBIT: SALARIES AND WAGES	1 806.37	1 393.48	1 855.75	1 662.05	1 449.51	1 889.98	1 714.61
DEBT OUTSTANDING	5 707.16	736.50	514.15	1 752.69	3 362.56	1 370.11	1 744.72

Item	Texas--Continued						
	North Forest	Northside	Pasadena	Plano	Richardson	San Antonio	San Antonio-St. Phillips Junior College
GENERAL REVENUE	2 312.44	2 445.23	2 356.77	2 863.26	2 755.71	2 369.13	2 096.62
INTERGOVERNMENTAL REVENUE	1 601.42	1 509.84	1 148.84	1 266.78	1 137.99	1 754.23	1 487.46
GENERAL REVENUE FROM OWN SOURCES	711.02	935.39	1 207.93	1 596.48	1 617.72	614.90	609.16
TAXES	557.62	734.87	996.74	1 240.70	1 382.95	527.75	82.94
PROPERTY TAXES ONLY	557.62	734.87	996.74	1 240.70	1 382.95	527.75	82.94
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	47.97	107.90	167.45	164.55	148.11	54.23	523.40
INTEREST EARNINGS	-	-	-	-	-	-	1.34
MISCELLANEOUS	105.43	92.62	43.74	191.22	86.66	32.93	1.48
GENERAL EXPENDITURE	2 694.11	2 801.06	2 632.49	2 892.77	2 703.85	2 352.48	2 193.70
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 956.07	2 184.74	2 334.75	2 110.21	2 404.73	2 234.41	2 070.52
INSTRUCTIONAL SERVICES	1 139.58	1 237.57	1 206.51	1 286.07	1 363.40	1 281.42	(NA)
OTHER	816.49	947.20	1 128.24	824.14	1 041.33	952.99	2 070.52
CAPITAL OUTLAY EXPENDITURE	595.60	365.44	258.17	440.05	140.24	97.59	111.28
INTEREST ON DEBT	142.44	250.86	39.57	342.51	158.88	20.48	11.89
EXHIBIT: SALARIES AND WAGES	1 551.49	1 655.27	1 745.07	1 621.90	1 853.59	1 781.35	1 408.44
DEBT OUTSTANDING	1 527.18	1 975.75	855.04	4 733.19	2 933.17	364.57	171.15

Item	Texas--Continued				Utah		
	Spring Branch	Tarrant County Junior College	Tyler	Ysleta	Alpine	Davis County	Granite
GENERAL REVENUE	3 423.92	2 400.20	2 426.65	2 101.51	2 049.13	2 433.12	2 294.62
INTERGOVERNMENTAL REVENUE	1 041.32	1 181.52	1 378.61	1 530.22	1 419.48	1 599.44	1 373.25
GENERAL REVENUE FROM OWN SOURCES	2 382.60	1 218.67	1 048.03	571.29	629.66	833.68	921.37
TAXES	2 053.80	382.22	886.14	429.55	476.66	507.87	712.67
PROPERTY TAXES ONLY	2 053.80	382.22	886.14	429.55	476.66	507.87	712.67
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	226.05	824.02	93.67	54.34	61.94	88.51	64.92
INTEREST EARNINGS	-	-	-	-	66.72	89.11	74.75
MISCELLANEOUS	102.75	12.43	68.22	87.40	24.34	148.18	69.03
GENERAL EXPENDITURE	3 765.82	2 088.03	2 398.45	2 252.13	2 124.68	2 338.85	2 176.78
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 252.61	1 970.13	2 163.30	1 730.92	1 784.70	2 026.86	2 029.52
INSTRUCTIONAL SERVICES	1 530.75	(NA)	1 208.26	1 021.49	1 059.06	1 229.14	1 229.47
OTHER	1 721.86	1 970.13	955.04	709.43	725.64	797.72	800.05
CAPITAL OUTLAY EXPENDITURE	340.83	85.82	65.84	413.15	286.12	265.04	107.04
INTEREST ON DEBT	172.39	32.08	169.51	108.06	53.86	46.95	40.22
EXHIBIT: SALARIES AND WAGES	2 280.53	1 308.48	1 623.22	1 372.98	1 167.13	1 289.49	1 369.06
DEBT OUTSTANDING	2 551.36	660.64	964.07	1 836.54	1 289.60	1 285.52	972.61

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Utah--Continued			Virginia			
	Jordan	Salt Lake City	Weber County	Chesapeake	Chesterfield County	Fairfax County	Hampton
GENERAL REVENUE	2 165.16	2 810.39	2 219.01	2 508.43	2 630.11	3 782.42	2 563.54
INTERGOVERNMENTAL REVENUE	1 452.97	1 147.50	1 461.10	1 367.27	1 200.12	1 168.90	1 436.32
GENERAL REVENUE FROM OWN SOURCES	712.19	1 662.89	757.91	1 141.16	1 429.98	2 613.52	1 127.22
TAXES	565.31	1 424.36	501.95	-	-	-	-
PROPERTY TAXES ONLY	565.31	1 424.36	501.95	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	1 053.69	1 260.51	2 466.15	1 005.50
CURRENT CHARGES	64.88	79.33	88.08	75.56	117.19	129.14	89.39
INTEREST EARNINGS	61.84	117.31	73.49	.99	50.18	1.47	32.32
MISCELLANEOUS	20.16	41.89	96.39	10.91	2.10	16.75	-
GENERAL EXPENDITURE	2 043.84	2 753.62	2 362.11	2 453.48	2 907.90	3 730.63	2 376.21
INTERGOVERNMENTAL EXPENDITURE	-	-	-	5.49	7.25	.42	-
CURRENT OPERATION EXPENDITURE	1 781.10	2 610.80	1 978.15	2 217.10	2 233.79	3 478.45	2 345.42
INSTRUCTIONAL SERVICES	1 084.56	1 450.22	1 183.92	1 380.72	1 343.63	1 980.62	1 396.45
OTHER	696.55	1 160.58	794.24	836.38	890.16	1 497.83	948.97
CAPITAL OUTLAY EXPENDITURE	189.17	44.03	323.73	173.62	530.64	188.08	19.58
INTEREST ON DEBT	73.57	98.79	60.22	57.26	136.22	63.67	11.21
EXHIBIT: SALARIES AND WAGES	1 180.52	1 602.97	1 229.26	1 489.90	1 513.57	2 340.74	1 579.01
DEBT OUTSTANDING	1 397.47	749.19	1 064.02	806.79	1 570.74	1 354.83	178.43

Item	Virginia--Continued						
	Henrico County	Newport News	Norfolk	Portsmouth	Prince William County	Richmond	Roanoke
GENERAL REVENUE	2 830.88	2 865.34	2 844.43	2 368.36	2 988.43	3 924.58	2 618.04
INTERGOVERNMENTAL REVENUE	1 066.20	1 491.44	1 651.27	1 463.18	1 251.04	1 500.26	1 271.70
GENERAL REVENUE FROM OWN SOURCES	1 764.69	1 373.90	1 193.16	905.18	1 737.39	2 424.32	1 346.34
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 685.73	1 279.91	1 137.58	802.11	1 611.35	2 360.16	1 267.28
CURRENT CHARGES	71.19	85.76	53.50	68.93	119.90	55.78	68.24
INTEREST EARNINGS	-	.54	-	17.07	-	-	-
MISCELLANEOUS	7.77	7.68	2.08	17.07	6.14	8.38	10.81
GENERAL EXPENDITURE	2 811.38	2 691.44	2 736.02	2 240.74	2 783.54	3 743.96	2 508.75
INTERGOVERNMENTAL EXPENDITURE	8.32	7.07	-	1.67	-	2.04	15.69
CURRENT OPERATION EXPENDITURE	2 673.73	2 591.15	2 684.13	2 213.39	2 589.38	3 518.94	2 383.79
INSTRUCTIONAL SERVICES	1 539.38	1 475.68	1 548.83	1 285.11	1 565.18	1 908.24	1 423.19
OTHER	1 134.35	1 115.47	1 135.30	928.28	1 024.20	1 610.70	960.60
CAPITAL OUTLAY EXPENDITURE	75.18	46.79	51.89	18.81	105.06	182.64	58.38
INTEREST ON DEBT	54.15	6.43	-	6.87	89.10	40.34	50.89
EXHIBIT: SALARIES AND WAGES	1 830.92	1 717.80	1 775.45	1 477.81	1 854.49	2 293.49	1 611.17
DEBT OUTSTANDING	671.05	120.79	-	117.16	1 506.35	391.67	567.14

Item	Virginia--Continued		Washington				
	Roanoke County	Virginia Beach	Bellevue	Edmonds	Federal Way	Highline	Kent
GENERAL REVENUE	2 777.91	2 470.36	3 674.65	3 007.96	2 530.67	2 948.09	2 779.96
INTERGOVERNMENTAL REVENUE	1 301.58	1 304.40	2 493.79	2 397.75	2 116.16	2 379.03	2 178.29
GENERAL REVENUE FROM OWN SOURCES	1 476.33	1 165.96	1 180.86	610.21	414.51	569.06	601.67
TAXES	-	-	847.60	338.74	273.33	364.35	429.32
PROPERTY TAXES ONLY	-	-	847.60	338.74	273.33	364.35	429.32
CONTRIBUTION FROM PARENT GOVERNMENT	1 317.35	1 064.20	-	-	-	-	-
CURRENT CHARGES	106.35	97.40	246.62	163.50	117.77	139.60	125.07
INTEREST EARNINGS	26.78	-	56.07	15.68	12.30	24.34	42.56
MISCELLANEOUS	25.85	4.36	30.57	92.28	11.12	40.77	4.72
GENERAL EXPENDITURE	2 594.98	2 228.53	3 333.89	2 925.75	2 504.98	2 989.11	3 012.10
INTERGOVERNMENTAL EXPENDITURE	-	.65	1.49	.57	10.19	4.31	4.12
CURRENT OPERATION EXPENDITURE	2 530.97	2 066.71	3 113.05	2 839.08	2 399.51	2 844.52	2 427.38
INSTRUCTIONAL SERVICES	1 567.22	1 300.46	1 995.38	1 767.46	1 470.40	1 761.48	1 539.27
OTHER	963.75	766.25	1 117.67	1 071.62	929.12	1 083.04	888.11
CAPITAL OUTLAY EXPENDITURE	49.20	88.50	178.29	71.44	87.22	126.74	425.77
INTEREST ON DEBT	14.81	72.67	41.07	14.66	8.06	13.54	154.83
EXHIBIT: SALARIES AND WAGES	1 757.30	1 458.94	2 327.83	2 103.21	1 642.44	2 049.22	1 769.84
DEBT OUTSTANDING	278.23	1 088.54	637.64	236.42	125.59	225.46	1 480.72

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1982-83—Continued

Item	Washington--Continued					West Virginia	
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver	Cabell County	Kanawha County
GENERAL REVENUE	3 136.02	3 879.94	2 983.11	3 808.41	2 717.99	2 456.51	2 754.02
INTERGOVERNMENTAL REVENUE	2 306.94	2 749.43	2 304.44	2 818.43	2 249.03	1 612.43	1 618.67
GENERAL REVENUE FROM OWN SOURCES	829.07	1 130.51	678.68	989.99	468.95	844.08	1 135.35
TAXES	495.77	996.91	432.57	722.89	256.93	684.04	910.01
PROPERTY TAXES ONLY	495.77	996.91	432.57	722.89	256.93	684.04	910.01
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	181.49	84.32	125.61	191.91	120.38	50.85	85.77
INTEREST EARNINGS	129.79	35.04	83.61	72.85	87.57	49.53	112.18
MISCELLANEOUS	22.02	14.24	36.88	32.34	4.08	59.66	27.40
GENERAL EXPENDITURE	3 387.97	3 949.42	2 790.56	3 818.98	2 652.91	2 496.75	2 733.40
INTERGOVERNMENTAL EXPENDITURE	4.70	-	-	-	-	-	.28
CURRENT OPERATION EXPENDITURE	2 769.63	3 382.72	2 565.16	3 409.89	2 538.92	2 368.09	2 633.54
INSTRUCTIONAL SERVICES	1 625.59	2 047.40	1 622.03	1 945.44	1 580.46	1 545.12	1 569.65
OTHER	1 144.04	1 335.33	943.13	1 464.24	958.47	822.97	1 063.89
CAPITAL OUTLAY EXPENDITURE	498.99	149.99	149.35	306.48	94.72	128.67	94.13
INTEREST ON DEBT	114.66	16.70	76.06	102.81	19.28	-	5.45
EXHIBIT: SALARIES AND WAGES	1 887.57	2 372.38	1 727.14	2 435.01	1 830.28	1 751.02	1 926.75
DEBT OUTSTANDING	1 901.97	281.41	1 321.78	1 057.63	321.71	-	-

Item	West Virginia--Continued		Wisconsin					
	Raleigh County	Wood County	Green Bay	Kenosha	Madison	Milwaukee	Milwaukee Area Voc-Tech No. 9	Racine
GENERAL REVENUE	2 210.75	2 313.98	3 283.69	3 240.52	3 709.72	4 038.54	3 346.42	3 345.08
INTERGOVERNMENTAL REVENUE	1 606.28	1 705.21	1 688.66	1 902.24	1 300.10	2 453.79	1 264.81	2 013.74
GENERAL REVENUE FROM OWN SOURCES	604.47	608.77	1 555.03	1 338.29	2 409.63	1 584.75	2 081.61	1 331.33
TAXES	499.52	487.81	1 315.19	1 201.16	2 216.81	1 504.13	1 913.27	1 192.53
PROPERTY TAXES ONLY	499.52	487.81	1 315.19	1 201.16	2 216.81	1 504.13	1 913.27	1 192.53
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-	-
CURRENT CHARGES	14.26	66.87	61.62	77.76	68.70	28.69	568.34	54.44
INTEREST EARNINGS	69.51	27.55	150.85	37.60	65.49	12.90	-	54.84
MISCELLANEOUS	21.19	26.53	27.38	21.77	58.62	39.03	-	29.53
GENERAL EXPENDITURE	2 273.24	2 375.03	3 040.91	3 122.74	3 694.53	3 960.71	3 035.35	3 235.09
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	.15	77.81	-	-
CURRENT OPERATION EXPENDITURE	2 110.24	2 320.49	2 960.73	3 002.40	3 627.42	3 869.40	2 934.37	3 193.16
INSTRUCTIONAL SERVICES	1 320.88	1 500.80	1 856.07	1 824.17	2 193.42	2 266.41	(NA)	1 869.72
OTHER	789.36	819.69	1 104.66	1 178.23	1 434.00	1 602.99	2 934.37	1 327.44
CAPITAL OUTLAY EXPENDITURE	101.54	31.85	62.93	77.04	41.37	13.50	44.55	15.88
INTEREST ON DEBT	61.46	22.69	17.25	43.30	25.59	-	56.44	26.05
EXHIBIT: SALARIES AND WAGES	1 518.12	1 731.95	1 997.26	2 023.86	2 470.68	2 477.90	1 813.97	2 114.04
DEBT OUTSTANDING	1 089.60	314.52	441.80	753.75	485.94	(9)	873.45	503.30

Note: Because of rounding, detail may not add to totals. Interschool system transactions are included in this table, rather than excluded as in tables 1-4.

- Represents zero or rounds to zero.
NA Not available.
[1] $745 per pupil school bonded indebtedness incurred by the city of Birmingham.
[2] $417 per pupil of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $88 per pupil for debt service.
[3] The following amounts (in dollars per pupil) are excluded from the expenditure data shown herein as they are interfund transfers made into the school system's, or its parent government's, retirement fund: Chicago, $114; Denver, $275; Des Moines, $37; Fulton County, $117; Hawaii Public Schools, $522; Kansas City, MO, $145; Minneapolis, $262; New York City, $593; Omaha, $77; Portland, $104; St. Louis, $124; St. Paul, $12; and Wichita, $7.
[4] $1,622 per pupil of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independent School District paid $12 per pupil to the city of Atlanta for debt service.
[5] Excludes financial data for the De Kalb Community College.
[6] Excludes $1,306 per pupil of school bonded indebtedness incurred by Chicago School Finance Authority.
[7] $1,397 per pupil of school bonded indebtedness incurred by the city of Newark.
[8] Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1982-83 financial data reflect activities of only community and technical colleges.
[9] $424 per pupil of school bonded indebtedness incurred by the city of Milwaukee.

DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applicable to school systems, are defined below:

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Security Holdings—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Contribution From Parent Government—That portion of general revenue from own sources which is appropriated and transferred to a dependent school system by its parent government. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, and receipts from centrally administered student activity funds. Excludes amounts received from other governments and interfund transfers.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Employee-Retirement Expenditure—Cash payment to beneficiaries (including withdrawals of contributions) of employee-retirement systems. Excludes cost of administering retirement systems, school system contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Employee-Retirement Revenue—Revenue from retirement contributions received from employees and other governmental or private employers, earnings on investment assets set aside to provide income for retirement system purposes and State government contributions. Excludes contributions from the employing school district (which are intragovernmental transfers).

Enrollment—Count of pupils on pupil rolls as determined by the State education agency.

Expenditure—All amounts of money paid out by a school system—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Note that expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Fiscal Year—The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

General Expenditure—All school system expenditure other than that classified as employee-retirement or other insurance trust expenditure.

General Revenue—All school system revenue except employee-retirement or other insurance trust revenue.

General Revenue From Own Sources—All general revenue exclusive of intergovernmental revenue. Includes taxes, contributions from parent governments, current charges, and miscellaneous general revenue.

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, school building authority payments, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old-age, survivors', disability, and health insurance for school district employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government, or in lieu of taxes. Excludes amounts received from other governments for sale of property and commodities. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the school system directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Offsets to Debt—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Other Than Capital Outlay—General expenditure exclusive of capital outlay. Includes current operation, interest on debt, and intergovernmental expenditure.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Public School Systems—Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipal, township, or State government.

Revenue—All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Lunch Sales—Gross collections from cafeteria sales to children and adults.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Taxes—Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

*U.S. GOVERNMENT PRINTING OFFICE: 1985-461-105:20001

current housing reports

Data on housing vacancies and housing characteristics

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BUREAU OF THE CENSUS

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